England — Laws & Statutes — III.

COLLECTION

Of all the

Statutes now in Force,

Relating to the Duties upon

SALT,

With so much of the

LAWS of EXCISE,

As are

Particularly refer'd to in the said

STATUTES.

LONDON,

Printed by the Assigns of His Majesty's Printer, and of *Henry Hills* deceas'd. 1719.

Anno Quinto & Sexto

Gulielmi & Mariæ.

CAP. VII.

An Act for Granting to their Majeſties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for ſecuring certain Recompences and Advantages in the ſaid Act mentioned, to ſuch Perſons as ſhall voluntarily advance the Sum of Ten hundred thouſand Pounds, towards Carrying on the War againſt *France*.

[*That is, ſo much of it as relates to the ſaid Duties upon Salt.*]

WE Your Majeſties moſt Loyal and Dutiful Subjects, the Commons in Parliament Aſſembled, being ſenſible of the Great and Neceſſary Expence in which Your Majeſties are Engaged for Carry- Preamble.

ing on the present War against the French King; and being desirous to Supply the same in such manner as may be least Grievous to Your Majesties Subjects: Therefore for the Incouragement of such Persons who shall Voluntarily Contribute to the Advancing and Paying into Your Majesties Exchequer, towards Carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Ten hundred thousand Pounds, upon the respective Terms and Recompences hereafter mentioned, We Your Majesties said Loyal and Dutiful Subjects, the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesties, the several Rates and Duties herein after mentioned, for and during the several Terms herein after Expressed; And do beseech Your Majesties that it may be Enacted,

II. And be it Enacted by the King and Queen's most Excellent Majesties, by the Advice and Con-

Consent of the Lords Spiritual and Temporal, and Commons, in Parliament Assembled, and by Authority of the same, That from and after the Five and twentieth Day of March, One thousand six hundred ninety four, there shall be, throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected, and Paid unto Their Majesties, Their Heirs and Successors, until the Seventeenth Day of May, which shall be in the Year of our Lord, One thousand six hundred ninety seven, and no longer, for Salt, the Rates and Duties following, (That is to say)

Duty upon Salt to commence 25 *March* 1694.

and to continue till 17 *May*, 1697.

Duties and Clauses made perpetual, by 7 W. 3. Sess. 2.

For every Gallon of Salt, not being of the Product or Manufacture of the Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick* upon *Tweed*, Imported or to be Imported, from and after the said Five and twentieth Day of *March*, into the said Kingdom of *England*, Dominion of *Wales*, and Town of *Berwick* upon *Tweed*, the Sum of Three Pence of Lawful Money of

Rates upon Salt Imported,

Three Pence per Gallon.

England, to be paid by the Importer thereof, over and above the preſent Duties now payable for Salt Imported, and after that Rate for a greater or leſſer quantity.

Engliſh Salt,

And for every Gallon of Salt, and Rock Salt, made at the Salt Works, or taken out of any Pits within the ſaid Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick* upon *Tweed*, the Sum of One peny halfpeny, and after that Rate for a greater or leſſer quantity.

One peny halfpeny *per* Gallon.

Duty on Foreign Salt to be paid by the Importer in ready Money, upon Entry, and before Landing.

III. And be it further Enacted by the Authority aforeſaid, That the Duty hereby ſet on all Foreign and Imported Salt, ſhall be from time to time ſatisfied and paid by the Merchant or Merchants, Importer or Importers of the ſame, in Ready Money, upon his or their Entry or Entries made, and before the landing thereof; and that in caſe any Foreign or Imported Salt ſhall be landed or put on Shore out of any Ship or Veſſel from beyond the Seas, before due Entry be made thereof with the Collector or Officer appointed or to

Such Salt Landed before Entry, or the Duty paid, or without Warrant for Landing,

to be appointed for the said Duty on Salt, in the Port or Place where the same shall be Imported, or before the Duty hereby Imposed be fully Satisfied and Paid, or without a Warrant for the landing or delivering of such Imported Salt, first Signed by the Hand of the said Collector or Officer for the said Duty on Salt in the said Port and Place respectively, that all such Imported Salt as shall be landed, put on Shore, or Delivered contrary to the true Intent and Meaning hereof, or the Value thereof, shall be forfeited and lost, and shall be recovered of the Importer or Proprietor thereof in manner as is herein after provided: Nevertheless, that all and every Person Importing any Salt into this Kingdom, for which the aforesaid Duty is payable by this Act, shall have Six Months time for the Payment thereof from the time of the Importation, giving Security to the Person appointed to Collect the same; and in case such Importer shall pay Ready Money, he shall have after the Rate

to be forfeited, or the Value thereof. *Vid.* 1 *Q. Anne*, Sect. 7, 8.

Importer allowed 6 Months for Payment of the Duty, giving Security.

10 *l. per Cent. per Ann.* Discount on Prompt Payment

of Ten per Cent. per Annum out of the said Duty abated him.

Duty on Salt under the Management of the Commissioners of Excise. *Vide.* 1 *Q. Anne,* Sect. 18. All Officers relating thereto to be appointed by them.

IV. And be it further Enacted by the Authority aforesaid, That the said Duties on Salt shall from time to time be within the Receipt, Management and Government of the Chief Commissioners and Governors of the Receipt of Excise for the time being; and that all Collectors and other Officers necessary for the Ascertaining, Collecting, or Receiving of the said Duty upon Salt, shall be constituted and appointed under the Hands and Seals of the said Commissioners and Governors of the Receipt of Excise for the time being, or the major part of them; And that all Penalties and Forfeitures by this Act Imposed, shall be Sued for, Recovered, Levied and Received, or Mitigated, by the same Means, Rules, Ways and Methods, as any Penalty or Forfeiture is to be Sued for or Recoverable, or is Mentioned, Expressed, or Directed to be Recovered in and by one Act of Parliament made in the Twelfth Year of

These Duties shall be levied and recovered, as by 12 *Car.* 2. of Excise,

the

the Reign of the late King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance, and settling a Revenue on His Majesty in Lieu thereof, or by any other Law or Statute now in Force relating to the Revenue of Excise; and that as fully and amply to all Intents, as if the several Clauses in the said Acts, or any of them contained, were herein re-enacted or repeated.

or by any other Law of Excise.

V. And be it Enacted, That all Makers and Proprietors of Salt and Rock Salt within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall from time to time make true Entries with the said Officers so to be appointed, as aforesaid, some or one of them, of the Quantities of Salt so by them made, or taken out of any Pit or Pits, and Delivered or Imported, as aforesaid; and shall likewise have a Warrant or Ticket under the Hand and Seal of some one of the said Officers, Impowering such Maker

Makers of Salt to make true Entries with the proper Officers of the quantities of Salt by them made, &c.

Entry of Imported Salt.

And not to remove the same from the Works, &c. without Warrant or Ticket under the Hand and Seal of such Officers.

or Proprietor of Salt to carry away the same, before such time as the said Salt made or taken out of any Pit or Pits, within any the places aforesaid, or any part thereof, shall be removed or carried from the respective Salt-Works or Pits, under the several Penalties and Forfeitures herein after mentioned; which said Warrant the said Officers are hereby required to give gratis unto the said Makers or Proprietors of such Salt, upon Payment, or giving Security for the Payment of the Duties hereby granted, within Six Months after such Entry made; which Security the said Commissioners and Officers are hereby Authorized and Required to accept upon such Entry, as aforesaid.

Which Warrant the Officers to give *gratis*, on Payment or Security of Payment, within Six Months.

10 *l. per Cent. per Ann.* Discount on Prompt Payment *Vid* 1 Q. *Anne*, Sect. 21.

VI. Provided always, That if any Person or Persons, at the time of the Entry and Delivery of his or their Salt, shall pay down the Duty hereby Imposed, such Person or Persons shall be allowed at the Rate of Ten Pounds per Cent. per Annum for the same.

VII. Provided

VII. Provided always, and be it Enacted by the Authority aforesaid, That if any Person or Persons shall Export beyond the Seas any Salt, as well Foreign as English, or any Rock-Salt, the Officer of the Place where the said Salt was made, taken out of Pits, or Imported, and the Duty thereof Paid or Secured to be Paid, shall, upon Demand, deliver gratis a Certificate under his Hand and Seal, that the Duty Imposed by this Act on such Salt, hath been duly Paid or Secured to be Paid; and then the Officer of the Place where the Salt is Exported, upon producing the said Certificate, and Oath made of Shipping off the said Salt, and of its not being Relanded in England or Wales, shall give a Debenture under his Hand for Repayment of the said Duty; which being produced to the Officer of the Place where the Duty on the said Salt shall have been Paid, or Secured to be Paid, such Security shall be Discharged; And all and every Sum and Sums

Upon Exportation, Officer of the Place where the Salt was Made or Imported, to Certify *gratis*, that the Duty has been Paid, or Secured to be Paid.

Officer of the Place where the Salt is Exported, to give a Debenture for the Repayment of the Duty by the Officer of the Place, &c. if paid, and if secured, Security to be Discharged. *Vide* 1 Q. *Anne*, Sect. 11, 12

of Money, paid for the Duty of the said Salt, shall be repaid upon Demand, by the said Officer, without Fee or Reward.

Chief Commissioners to take the Oaths 1 W. & M. before one of the Barons of the Exchequer,

VIII. And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of Acting as Chief Commissioner for Collecting the said Duties granted by this Act, until he or they shall, before one of the Barons of the Exchequer, take the Oaths appointed by an Act of Parliament made in the First Year of Their Majesties Reign, Intituled, An Act for the Abrogating the Oaths of Supremacy and Allegiance, and Appointing other Oaths, and the Oath following;

and the Oath following.

YOU shall Swear to Execute your Office truly and faithfully without Favour or Affection, and shall from time to time true Account Make and Deliver to such Person and Persons as Their Majesties shall appoint to Receive the same, and shall take no Fee or Reward for the Execution of the said Office from any other Person than from Their Majesties, or those whom

whom Their Majesties shall Appoint on that behalf;

So help you God, &c.

IX. And be it likewise Enacted, That no Person or Persons shall be capable of intermedling with any Office or Imployment relating to the said Duties granted by this Act, other than that of Chief Commissioner, until he or they shall (before two or more of the Chief Commissioners for Collecting the Duties granted by this Act, or before two or more of the Justices of the Peace of the County or Place where they shall be appointed Officers for Execution of this Act) take the aforesaid Oaths appointed by the said Act, and the said other last mentioned Oath, mutatis mutandis; And the said Barons of the Exchequer, and Chief Commissioners for Collecting the said Duties granted by this Act, and the said Justices are hereby Impowered and Required to Administer the said Oaths.

Inferior Officers to take the said Oaths before the Commissioners, or two or more Justices of the Peace of the Place where they execute their said Offices.

Barons, &c. Commissioners and Justices, Power to Administer the Oaths.

X. Provided

Persons sued for what done in pursuance of this Act, may Plead General Issue and give the Act in Evidence.

X. Provided always, and be it Enacted, That if any Person or Persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall or may plead the general Issue, and give this Act in Evidence for his defence; and if upon a Tryal a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Nonsuit, discontinue, or forbear Prosecuting the said Actions, then such Defendant or Defendants shall have double Costs to him or them Awarded against such Plaintiff or Plaintiffs; for which Costs he shall have such Remedy as in other Cases where Costs are by Law given to Defendants.

If Verdict for Defendant, or Plaintiff Nonsuited, or Discontinue, Defendant shall have double Costs.

No Writs of *Certiorari* to supersede Execution or Proceedings.

XI. Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other proceedings upon any Order or Orders made by the said Chief Commissioners or Justices of Peace, in pursuance of this Act, but that Execution and other Proceedings shall and may be had and made

made thereupon; any such Writt or Writts, or Allowance thereof, notwithstanding.

XII. And be it Enacted, That no Salt shall be delivered from any Salt-works or Pits, without notice first given to the Officer appointed for that purpose, upon pain of Forfeiture of the Salt so delivered, and upon pain of Twenty Pounds to be Forfeited by the Owner or Owners of the Salt-works or Pits where such Salt shall be so delivered; the Moiety of which Forfeitures to be to the use of the Prosecutor, and the other Moiety to the use of Their Majesties.

Salt not to be delivered from the Pits without Notice, upon Forfeiture of the Salt and 20 *l.*

Moiety to the King, Moiety to Prosecutor.

XIII. And to the intent that Salt made by melting and refining of Rock-Salt may not, contrary to the true Intent and Meaning of this Act, be Charged more than other English Salt, Be it further Enacted by the Authority aforesaid, That where any such Rock-Salt shall be melted and refined, which had before paid the Duty Imposed by this Act, according to the Direction of the same, the Person who shall make such

A Drawback of 12 *d. per* Bushel upon all Rock-Salt refined, that had Paid the Duty by this Act.

Salt

Salt by refining shall receive an Allowance and Abatement of Duty on the Salt by him so made, after the Rate and Proportion of Twelve Pence for every Bushel of such Rock-Salt so melted and refined, which had paid the Duty, as aforesaid, Oath being first made before some Justice of the Peace near adjoyning to such Salt-Works, of the particular Quantities of the said Rock-Salt so by him imployed in making the said Salt by Refining; which Oath the said Justice of the Peace is hereby Impowered to Administer, and upon due Proof, by Oath or otherwise, made of the Payment of the Duty Imposed by this Act.

Upon Oath before a Justice, &c. near adjoyning, &c. of the quantity of Rock-Salt used in Refining, and of the Payment of the Duty by this Act.

XIV. And be it further enacted by the Authority aforesaid, That the Head Office of Excise, which is now Established within the City of London, shall be continued and be within the said City, or Ten Miles thereof, and a sufficient number of Commissioners therein from time to time shall be continued or appointed by Their Majesties, Their Heirs and

Head Office of Excise to be continued in *London*, or within Ten Miles thereof, and a sufficient number of Commissioners to be

and Succeſſors, to govern and manage the Receipt of Exciſe, and to perform and execute the ſeveral Matters and Things hereby enjoyned to be done and executed by ſuch Commiſſioners, until the ſame ſhall be fully performed and complied with, according to the true intent and meaning of this Act; And that in like manner there ſhall be continued, and be within the ſaid City, or Ten Miles thereof, by the Appointment of Their Majeſties, Their Heirs and Succeſſors, a Comptroller of Exciſe, until ſuch time as all Matters and Things which by this Act ſuch Comptroller is enjoyned to do and perform, ſhall be fully performed and accompliſhed; which ſaid Comptroller for the time being is hereby alſo Required and Commanded to keep a perfect and diſtinct Account in Books fairly written, of all the Monies which ſhall ariſe by the ſaid Duties upon Salt, and the ſaid Duties of Exciſe by this Act granted, as the ſame reſpectively ſhall from time to time ariſe, come, or be brought into the ſaid Office of Exciſe;

from time to time continued therein, to Govern and Manage the Receipt of Exciſe, &c.

A Comptroller of Exciſe to be in like manner continued in *London*, or within Ten Miles thereof, &c.

Comptroller for the time being to keep a diſtinct Account in Books, &c. of all the Monies ariſing by the Duties upon Salt, &c.

To

To which Books all Persons concerned shall have free Access at all seasonable times, without Fee or Charge.

To which Books all Persons concerned shall have free Access at all seasonable times, without Fee or Charge; And that the said Commissioners and Comptroller shall execute their respective Offices, in the performance of all things enjoyned by this Act, without any other Salary, Fee, or Reward, than what they now have or enjoy.

Accounts of Duties upon Salt to be made up between 25th of *March*, and 29th of *Septem.* and delivered to the Auditors of the Impreſt for the time being, who are to Examine the same upon Oath, &c.

XV. And be it further Enacted by the Authority aforesaid, That such Receiver or Receivers General, or other Person or Persons, who is or shall be imployed in the Receiving, Collecting or Paying the several Duties upon Salt by this Act granted, shall and are hereby required, between the Five and twentieth Day of March, One thousand six hundred ninety five, and the Nine and twentieth Day of September following, and so from Year to Year yearly, at those times, during the continuance of this Act, to deliver in their respective Accounts thereof to Their Majesties Auditors of the Impreſt for the time being, or one of them, who shall and are hereby

from time to time reſpectively, Authorized to Examine upon Oath the ſaid Receiver or Receivers General, or other Perſon or Perſons, Accountants, which are or ſhall be imployed in Raiſing, Receiving, and Collecting the ſaid Duties, of what Sum or Sums of Money was or were by them or any of them reſpectively Raiſed, Collected, or Received within the time of ſuch their Accounts, and likewiſe what part thereof was by them, or any of them, paid into Their Majeſties Receipt of Exchequer, or by virtue of any Warrant of Privy Seal, or Warrant of the Lord High Treaſurer, or Commiſſioners of Their Majeſties Treaſury for the time being, otherwiſe paid, and to whom, and for what Service or Services; And in making the ſaid Accounts, to and before the ſaid Auditors, or one of them, they are to produce proper Vouchers for every Sum or Sums of Money ſo by them, or any of them raiſed, received, and paid according to the ancient Methods of the Exchequer. And to the end it may appear upon

upon Record, what the same amounted to in the Year, for which such Account or Accounts shall be made, and what thereof was paid, and to whom, and for what Use and Service, Uses and Services, as aforesaid, and what remains unpaid, and rests insuper upon each respective Receiver and Collector, and such Account or Accounts, so to be taken by the said Auditor, is and are to be declared before the Lord Treasurer, or Lords Commissioners of the Treasury, and Chancellor of the Exchequer, now and for the time being, according to the Course of the Exchequer in such Cases.

Such Accounts taken by the said Auditor to be declared before the Ld Treasurer, &c. according to the Course of the Exchequer.

Anno

Anno Septimo & Octavo.

Gulielmi III. Regis

CAP. XXXI.

An Act for Continuing to His Majesty certain Duties upon Salt, &c.

[*That is, so much of it as relates to the said Duties on Salt, and to the Commissioners and Officers Imployed in the Management of them*]

Preamble touching the Act preceding.

Whereas by an Act made at the Parliament held in the Fifth and Sixth Years of the Reign of His present Majesty, and the late Queen Mary, of Blessed Memory, Intituled, An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily Advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against

gainſt *France*, It was Enacted, That from and after the Five and twentieth Day of March, One thouſand ſix hundred ninety four, there ſhould be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raiſed, Levied, Collected, and Paid unto Their Majeſties, Their Heirs and Succeſſors, until the Seventeenth Day of May, which ſhall be in the Year of Our Lord, One thouſand ſix hundred ninety ſeven, and no longer, for Salt, the ſeveral Rates and Duties therein mentioned, We Your Majeſty's moſt Loyal and Dutiful Subjects, the Commons in Parliament Aſſembled, being ſenſible of the great and neceſſary Expence in which Your Majeſty is ingaged, for Carrying on the preſent war againſt the French King, and being deſirous to ſupply the ſame, in ſuch manner as may be leaſt Grievous to Your Majeſty's Subjects, therefore for the Incouragement of ſuch Perſons who ſhall Voluntarily Contribute

bute to the Advancing and Paying into Your Majesty's Exchequer, towards carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Five and twenty hundred and sixty four thousand Pounds, upon the respective Terms and Recompences herein after mentioned, We Your Majesty's said Loyal and Dutiful Subjects, the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesty, Your Heirs and Successors, Kings and Queens of England, the several Rates and Duties herein after mentioned.

II. And be it Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and the Commons in Parliament Assembled, and by the Authority of the same, That all and every the Rates and Duties upon Salt, Granted by the said Recited Act, shall be Raised, Levied, Collected, Answered and Paid unto Your Majesty,

Salt Act made *An.* 5 *W.* & *M.* the Duty and Clauses continued and made perpetual.

Majesty, Your Heirs and Successors, Kings and Queens of England, for ever, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures, as are mentioned in the said Act, for Raising, Levying, Collecting, Answering, and Paying the same, for the Term granted in the said Act; And that the said recited Act, and every Article, Rule, and Clause therein mentioned, as for and concerning the Rates, Duties, and Impositions upon Salt, shall Continue, and be in full Force for ever, as fully and amply to all Intents and Purposes, as if the same were particularly Recited, Expressed, and Enacted in the Body of this Act.

Commissioners of Excise at the Head Office in *London*, or within Ten Miles thereof, to separate and keep apart the Monies

III. And be it further Enacted by the Authority aforesaid, That the Commissioners and Governors for Management and Receipt of the Excise, at the Head Office in London, for the time being, shall separate and keep apart all and every the Monies arising by the Rates and Duties hereby

hereby granted and continued, as the ſame ſhall from time to time ariſe, or be paid into the ſaid Office of Exciſe, by the Receivers or Collectors of the ſame, or by any other Perſon or Perſons whatſoever; And the ſaid Commiſſioners and Governors of Exciſe for the time being, are hereby Required, and ſtrictly Enjoyned, from time to time for ever, to pay Weekly, (viz.) on Wedneſday in every Week, if it be not an Holy-day, and if it be, then the next Day after that is not an Holy-day, all and every the Monies ariſing by the Rates and Duties hereby granted and continued, into the Receipt of His Majeſty's Exchequer, diſtinct and apart from the other Monies, which the ſaid Commiſſioners and Governors reſpectively ſhall receive, for the Uſe of His Majeſty, His Heirs and Succeſſors.

raiſed by the Duties of Exciſe and Salt, as the ſame ſhall from time to time be paid, &c.

And on *Wedneſday* in every Week &c. to pay the ſame into the Receipt of Exchequer, diſtinct and apart from all other Monies, &c.

IV. And be it further Enacted, That if the ſaid Commiſſioners and Governors for the time being, ſhall refuſe or neglect to pay into the Exchequer, all or any

Commiſſioners neglecting or refuſing to make ſuch Weekly

Payment, as aforesaid, or misapplying any of the Monies received for the said Duties, to forfeit their Offices, and be incapable of any Office, &c. and to be liable to pay the Monies, so misapplied, to any Person who shall Sue for the same, by Action of Debt, &c.

any the said Weekly Sums appointed to be paid, as aforesaid, in such manner as they are before by this Act required to do, or shall Divert or Misapply any part of the same, then they, for every such Offence, shall forfeit their Office of Commissioners and Governors for the Management and Receipt of the Excise, and be Incapable of any Office or Place of Trust whatsoever, and shall be liable to pay the full Value of any Sum or Sums so Diverted or Misapplied, to any Person entitled thereunto by Virtue of this Act, who will Sue for the same, by any Action of Debt, Bill, Plaint or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, Wager of Law, Privilege, or any more than one Imparlance shall be granted or allowed.

Salaries and incident Charges to be paid out of the Duties upon Salt.

V. Provided always, and be it Enacted, That it shall and may be Lawful to and for His Majesty, His Heirs and Successors, out of the said Duties Granted and Continued by this Act,

Act, to cause such Sum and Sums of Money to be Expended and Paid from time to time for Salaries, or other Incident Charges, as shall be necessary, in and for the Receiving, Collecting, Levying, or Managing of the same Duties; Any thing in this Act contained to the contrary notwithstanding.

VI. And whereas in and by an Act of Parliament made in the Fifth and Sixth Years of the Reign of His Majesty, and the late Queen Mary of Blessed Memory, Intituled, An Act for granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds, towards Carrying on the War against *France*, It is Provided and Enacted, That there should be Raised, Levied, Collected, and Paid to Their Majesties, Their Heirs and Successors, until the Seventeenth of May, One thousand six hundred ninety and

seven, for every Gallon of Salt, and Rock-Salt made at the Salt-Works, or taken out of any Pits within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, One Peny Half-Peny, and after that Rate for a greater or lesser Quantity: And whereas some Dispute hath since arisen, whether Salt refined, or Salt made from Salt, either Imported, or made in England, and hath paid the Duties by the said Act Imposed, and is since melted down, either in Sea-water, or other Water, and made into Salt again, shall be Charged with the Duty of one Peny Half-Peny: For the Settling whereof it is hereby Declared and Enacted, by the Authority aforesaid, That all Salt made from Rock-Salt (allowing the Drawback for the same as in the said Act is mentioned) and all Refined Salt, or Salt made from Salt, either Imported or Made in England, was and is intended to be Charged and Chargeable with the said Duty of One Peny Half-peny per Gallon; Any thing in

All Salt made from Rock-Salt (allowing the Drawback for the same) and all refined Salt, &c. chargeable with 1 *d. ob. per* Gallon.

Note, White Salt hath no Allowance on Refining.

in the said Act to the contrary notwithstanding.

VII. And whereas the Measures for making the Winchester Bushel, at Eight Gallons to the Bushel, appointed by the said Act for Measuring of Salt, for Payment of the said Duties, are various and unequal, and have proved Inconvenient not only to the Duties, but to the Makers and Traders in Salt in general: For the Prevention whereof, and the Payment of the said Duties more equally, It is hereby Declared and Enacted by the Authority aforesaid, That all Salt at all Salt-Works and Salt-Pits (Rock-Salt excepted) shall be Ascertained, as to the Payment of the said Duties, at the Rate of Fifty six Pounds Weight to the Bushel, and no more; Any thing in the said Act to the contrary thereof in any wise notwithstanding.

All Salt (except Rock-salt) to be Entred at the rate of 56 Pounds to the Bushel.

VIII. Provided always, and be it Enacted by the Authority aforesaid, That nothing in this Act contained, shall be taken

This Act not to prejudice any Judgment given,

or Construed to the Prejudice of any Judgment given in any of His Majesty's Courts at Westminster, or any Suit now depending there in relation to the Melting or Refining of Salt.

or Suit depending.

Anno

Anno Septimo & Octavo

Gulielmi III. Regis.

CAP. XXX.

By an Act made in the Seventh and Eighth Years of *W.* 3. intituled, *An Act for laying ſeveral Duties upon Low Wines, or Spirits of the firſt Extraction, and for Preventing the Frauds and Abuſes of Brewers, Diſtillers, and other Perſons chargeable with the Duties of Exciſe*;

IT is Enacted, That it ſhall and may be Lawful to and for the Commiſſioners of Exciſe, and Juſtices of the Peace reſpectively, upon any Information Exhibited before them, for any Offence committed againſt the Laws of Excile, to Summon any Perſon or Perſons (other than the Party accuſed) to Appear before them at a certain Day, Time, and Place, to be Inſerted in ſuch Summons, and

Upon Informations before Commiſſioners of Exciſe, or Juſtices of the Peace, any Perſon ſummoned to give Evidence,

and to give Evidence for the Discovery of the Truth of the Matter in Controversy before them: And in case of Neglect or Refusal to appear, or if upon Appearance such Person or Persons shall refuse to give Evidence, when he shall be thereunto required, every such Person so making default, shall forfeit and lose the Sum of Ten Pounds, to be Imposed, Recovered, Levied, and Disposed in manner as herein is directed.

refusing to appear or give Evidence,

to forfeit 10 l.

And be it further Enacted by the Authority aforesaid, That all Fines, Penalties, and Forfeitures, by this Act Imposed, shall be Sued for, Recovered, and Levied by such Ways, Means, and Methods, as any Fine, Penalty, and Forfeiture, is or may be Recovered by any Law or Laws of Excise, or by any Action of Debt, Bill, Plaint, or Information, in any of his Majesty's Courts of Record at Westminster; and that one Moiety of every such Fine, Penalty, or Forfeiture, shall be to his Majesty, or his Heirs and Successors, and the other Moiety to him or them

Penalties to be recovered,

as by the Laws of Excise,

or by Action of debt, &c.

One Moiety to the King, the other to the Discoverer or Informer.

them that shall Discover, Inform, or Sue for the same.

And whereas His Majesty's Inferior Officers, whether they be Sub-Commissioners, Collectors, Supervisors, Gagers, or others Imployed in Levying the Rates, Impositions, and Duties upon Beer, Ale, and other Exciseable Liquors, and upon Salt, are, by Virtue of His Majesty's Commission, Appointed, Authorized, and Constituted by the Chief Commissioners and Governors of and for the Receipt of Excise, and Rates and Duties upon Salt, or any Five of them: And whereas, if by the Death of any one of the said Chief Commissioners, who joyned in the Appointing, Authorizing, and Constituting any such Inferior Officer, or by the Alteration, or other Determination of the Commission to the said Chief Commissioners, the Authority given to such Inferior Officer or Officers should be determined, it would prove very prejudicial to His Majesty, and render it impossible, on such Occasions, to Collect and Levy the

Grounds of this Clause.

said Rates and Duties justly and duly, as the same ought to be Collected and Levied: For prevention whereof, and of all Doubts and Questions, which have been, or may arise thereupon, Be it Declared and Enacted by the Authority aforesaid, That all such Inferior Officers, who are, have been, or shall be duly and legally Authorized and Constituted in pursuance of any Commission under the Great Seal of England, since his Majesty's happy Accession to the Crown, or any such Commission which shall hereafter be granted to the Chief Commissioners and Governors, of and for the Receipt of Excise, and Rates and Duties upon Salt, do and shall remain and continue in their respective Offices and Imployments, notwithstanding the Death or Removal of any Chief Commissioner or Commissioners by whom they were so Authorized, and Constituted, or any Alteration, Change, or other Determination of the Commission of such Chief Commissioners and Governors, until the

All Inferior Officers shall continue in their Offices notwithstanding the Death or Removal of any of the Commissioners by whom any such Officer was constituted,

Authority and Constitution of such Inferior Officers respectively, be, by the Chief Commissioners and Governors, of and for the Receipt of the Excise, and Rates and Duties upon Salt, for the time being, Revoked or Annulled. until Revoked.

Anno Nono & Decimo

Gulielmi III. Regis.

CAP. VI.

An Act that all Retailers of Salt ſhall Sell by Weight.

WHereas by an Act made at the Parliament, held in the Seventh and Eighth Years of the Reign of His preſent Majeſty, Intituled, An Act for Continuing to His Majeſty certain Duties upon Salt, Glaſs Wares, Stone, and Earthen Wares, and for Granting ſeveral Duties upon Tobacco Pipes, and other Earthen Wares, for Carrying on the War againſt *France*, and for Eſtabliſhing a National Land-Bank, and for Taking off the Duties upon Tonnage of Ships, and upon Coals, It was Enacted, amongſt other things, That all Perſons

ſons Selling Salt (except Foreign Salt) made for Uſe, ſhould, after the time therein Limited, Sell the ſame after the Rate of Six and fifty Pound Weight to the Buſhel, and not otherwiſe, and ſo in proportion for a greater or leſſer Quantity; and that every Perſon Offending therein, ſhall Forfeit the Sum of Five Pounds to the Informer, to be Recovered in ſuch manner as is therein expreſt: And whereas ſeveral Doubts and Difficulties are made, and have ariſen, upon the Interpretation of the ſaid Clauſe, and other preceding Clauſes in the ſaid Act, touching the Meaſure of Salt, whereby the Badgers and Retailers of Salt have made great Advantages and Gain to themſelves, and uſed great Deceit and Wrong to the Buyers, contrary to the true meaning of the ſaid Act: For the Explaining and Clearing of the ſaid Doubts, and for Remedy and Prevention of any Deceit by Retailers of Salt for the future

ture, Be it Declared and Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and the Commons in this present Parliament Assembled, and by the Authority of the same, That no Badger, Retailer, or other Person or Persons whatsoever, Making or Dealing in Salt, or Buying Salt to Sell again, shall, from and after the Five and twentieth Day of March, One thousand six hundred ninety eight, Sell or put to Sale, Exchange, or otherwise Dispose of, any Salt to any Person or Persons, or in any County, City, or Place whatsoever, within the Kingdom of England, Dominion of Wales, and the Town of Berwick upon Tweed, otherwise than by Weight, after the Rate of Six and fifty Pound Weight to the Bushel, and not by Measure, or in any other manner, and so in proportion for a greater or lesser Quantity; and that every Person Offending therein,

After 25 *March*, 1698. no Person shall Sell any Salt by Measure, but by Weight at the rate of 56 Pound weight to the Bushel, on Forfeiture of 5 *l.* to the Informer. *Buyer forfeits* 10 *s. for every Bushel not weighed. Vid.* 9 Anne, *Sect.* 20.

in, shall for every such Offence forfeit the Sum of Five Pounds to the Informer, who shall Prosecute the same.

II. And be it further Enacted by the Authority aforesaid, That the Forfeitures and Offences made and committed against this Act, or any thing therein contained, shall be Heard, Adjudged, and Determined by any Two or more Justices of the Peace, Residing near to the Place where such Forfeiture shall be made, or Offence committed, who are hereby Required to Hear, Adjudge, and Determine the same; And if the Party finds him or her self Aggrieved by the Judgment given by the said Justices, the said Party shall and may Appeal to the Justices of Peace at the next General Quarter Sessions of the Peace to be held for the County, City, or Borough, within which the said Forfeiture was made, and the Offence committed; who are hereby also Impowered and Authorized to Hear and Determine the same, whose Judgment therein shall be final; And

This Forfeiture to be adjudged by two Justices residing near the place where the Offence committed.

From whence an Appeal is given to the Justices at the Quarter Sessions,

whose Judgment is final.

Justices, &c. on Information, may Summon Defendant, and on Appearance or Contempt, proceed to examine the Fact, and on Proof by two Witnesses, or Defendant's Confession, to give Judgment, and to Issue Warrant to Levy the Forfeitures on Goods of Defendant:

And all Justices of the Peace are hereby Authorized and Required, upon Complaint or Information exhibited or brought to them, or any of them, of any Forfeiture made, or Offence committed, contrary to this Act, to Summon the Party Accused; And upon his or her Appearance or Contempt, to proceed to the Examination of the Matter of Fact; and upon due Proof made thereof, by the Oath of Two or more Credible Witnesses (which Oath any Two or more Justices of the Peace have hereby Power to Administer) or by the Voluntary Confession of the Party, to give Judgment or Sentence, according as in and by this Act is Directed, and to Award and Issue out Warrants under their Hands and Seals for the Levying of such Forfeitures, as by this Act is Imposed, upon the Goods and Chattels of the Offender; and to cause Sale to be made of the said Goods and Chattels, if the same shall not be Redeemed within Six Days, Rendring to the Party the Overplus

Which must be Sold if not Redeemed within six Days, rendring Defendant the Overplus.

verplus (if any be) and for want of ſufficient Diſtreſs, to Impriſon the Party Offending, until Satisfaction be made for the Forfeitures.

For want of Diſtreſs, to Impriſon Offender till Satisfaction.

III. And for the preventing of Delays, which may happen through the Neglect or Default of any of the Officers appointed for the Collecting the ſaid Duty, to the great Loſs and Damage of ſuch Perſons as ſhall Ship off, or Carry by Land, any Salt: Be it further Enacted by the Authority aforeſaid, That whenever any Salt ſhall be Entred to be put on Board any Boat, Ship, or Veſſel, or carried by Land, and the Duty Paid, or ſecured to be Paid, together with all Monies, then or before that time Due and Payable, by Bond, or otherwiſe, upon Account of Salt, before that time delivered, the Officer, with whom ſuch Salt ſhall be Entred, and the Duty Paid, or ſecured to be Paid, as aforeſaid, ſhall, upon due Notice, by himſelf, or a ſufficient Deputy, in the Day-time, between Sun-riſing and Sun-ſetting, attend

Where Salt ſhall be Entred for Water or Land Carriage, and the Dutypaid or ſecured, and all Arrears for Salt-Duty paid, the Officer with whom the Salt is entred, and Dutypaid ſhall, upon notice, by himſelf or Deputy, attend (between Sun-riſing and ſetting) the weighing the Salt to be Shipt off.

attend the Weighing out such Salt, without any Loss or Hindrance of Time to the Person or Persons that shall Ship off or Carry the same; And in case he shall neglect or refuse so to do, he shall, for every such Neglect or Default, forfeit the Sum of Forty Shillings, to be Sued for, Recovered, Levied, and Received, or Mitigated, by the same Means, Rules, Ways and Methods as the other Penalties and Forfeitures in this Act mentioned and contained are directed to be Recovered.

On Penalty of 40 s. for every Default, to be Sued for by the Method above.

Anno

Anno Nono & Decimo

Gulielmi III. Regis.

CAP. XLIV.

An Act for Raiſing a Sum not Exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for Settling the Trade to the *Eaſt-Indies*.

[*That is, ſo much of it as relates to the Duty upon Salt.*]

WE Your Majeſty's moſt Dutiful and Loyal Subjects, the Commons in Parliament Aſſembled, Conſidering Your Majeſty's Extraordinary Occaſions, and being deſirous to Supply the ſame, in ſuch manner, as may be leaſt Grievous to Your Majeſty's Subjects, do humbly preſent Your Preamble.

Your Majesty with the further Gift of the Impositions, Rates, and Duties herein after mentioned; and do beseech Your Majesty, that it may be Enacted: And be it Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament Assembled, and by Authority of the same, That there shall be, throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected, and Paid unto His Majesty, His Heirs and Successors, for Salt, the several Additional Rates and Duties herein after mentioned (over and above all other Duties already Payable for the same by any Act or Acts of Parliament before this time made, and now in Force) That is to say,

And from 24 *Decem.* 1699. for ever 7 *d.* *per* Gallon.

For every Gallon of Salt, that from and after the Four and twentieth Day of *December*, which shall be in the Year of our Lord, One

One thouſand ſix hundred ninety and nine, and in all times coming from thenceforth for ever, ſhall be imported, as aforeſaid, there ſhall be paid to His Majeſty, His Heirs and Succeſſors, as a perpetual Duty, the Sum of Seven Pence of like Money, to be paid by the Importer and Importers thereof, and after that Rate for a greater or leſſer Quantity.

And for every Gallon of Salt and Rock-Salt, that from and after the Four and twentieth day of *December*, One thouſand ſix hundred ninety nine, and in all times coming from thenceforth for ever, ſhall be made at the Salt-Works, or be taken out of any Pit or Pits within the Kingdom, Dominion, or Town aforeſaid, there ſhall be paid to His Majeſty, His Heirs and Succeſſors, as a perpetual Duty, the Sum of Three Pence Half-peny of like Money, and after that Rate for a greater or leſſer Quantity.

And from 24 *Decem.* 1699. for ever, 3 *d.* Half-peny *per* Gallon.

Which ſaid Duties upon Salt hereby Granted, ſhall nevertheleſs be ſubject to ſuch Condition and Power of Redemption as are hereafter in this Act contained.

Subject nevertheleſs to Redemption.

II. And

The Duty on Foreign Salt to be Paid by the Importer.

II. And be it further Enacted by the Authority aforesaid, That the several Duties hereby set on all Foreign and Imported Salt shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in Ready Money, upon his or their Entry or Entries made, and before the Landing thereof; and that in case any Foreign or Imported Salt shall be Landed or put on Shore out of any Ship or Vessel from beyond the Seas, before due Entry be made thereof, with the Collector or Officer appointed or to be appointed for the said Duties on Salt, in the Port or Place where the same shall be Imported, or before the Duties hereby Imposed be fully satisfied and paid, or without a Warrant for the Landing or Delivering of such Imported Salt, first Signed by the Hand of the said Collector or Officer for the said Duty on Salt, in the said Port and Place respectively, That all such Imported Salt, as shall be Landed,

Imported Salt, landed before due Entry, &c.

put

put on Shore, and Delivered, contrary to the true intent and meaning hereof, or the Value thereof, and also Ten Shillings for every Bushel of such Salt, so Landed, put on Shore, or Delivered, and so in proportion for any greater or lesser Quantity, shall be forfeited and lost; Nevertheless, that all and every Person and Persons Importing any Salt into this Kingdom, for which the aforesaid Duties are payable by this Act, shall have Six Months time for the Payment thereof, from the time of the Importation, giving Security to the Person appointed to Collect the same; And in case such Importer shall pay Ready Money, he shall have after the Rate of Ten Pounds per Centum per Annum, out of the said Duties abated him.

or the value of it forfeited, and 10 *s.* a Bushel. *Vid.* 1 Q. *Anne*, Sect. 7, 8.

Importer giving Security, to have six Months for Payment.

But on prompt Payment to have 10 *l. per Cent. per Annum* abated.

III. And be it further Enacted by the Authority aforesaid, That all the said Duties on Salt shall, from time to time for ever, be within the Receipt, Management, and Government of the Chief Commissioners and Governors

The Duties to be managed by Commissioners of Excise. *Vid.* 1 Q. *Anne*, Sect. 18.

and they to appoint other Officers, &c

Governors of the Receipt of Excise for the time being; And that all Collectors and other Officers necessary for the Ascertaining, Collecting, or Receiving of the said Duties upon Salt, shall be Constituted and Appointed, under the Hands and Seals of the said Commissioners and Governors of the Receipt of Excise for the time being, or the Major part of them; And that all Penalties and Forfeitures by this Act Imposed, concerning the said Duties upon Salt, shall be Sued for, Recovered, Levied, and Received, or Mitigated, by the same Means, Rules, Ways, and Methods, as any Penalty or Forfeiture is to be Sued for, or Recoverable, as is mentioned, expressed, or directed to be Recovered in and by one Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for Taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance, and Settling a Revenue on His Majesty in lieu thereof,

Penalties and Forfeitures to be Sued for, as by 12 *Car.* 2.

thereof, or by any other Law or Statute now in Force relating to the Revenue of Excise, and that as fully and amply to all Intents, as if the several Clauses in the said Acts, or any of them contained, were herein Re-enacted or Repeated.

or by any other Law of Excise.

IV. And be it Enacted, That all Makers and Proprietors of Salt, and Rock-Salt, within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall from time to time make true Entries with the said Officers so to be Appointed, as aforesaid, some or one of them, of the Quantities of Salt so by them Made, or Taken out of any Pit or Pits, and Delivered or Imported, as aforesaid; And shall likewise have a Warrant or Ticket under the Hand and Seal of some one of the said Officers, Impowering such Maker or Proprietor of Salt, to carry away the same before such time as the said Salt Made or Taken out of any Pit or Pits, within any the Places aforesaid, or any part thereof, shall be Remov-

All Makers and Proprietors of Salt, to make true Entries with the Officers.

And to have Warrants under the Hand and Seal of the Officer, to carry the Salt away, before they do carry it away from their Works.

ed or Carried from the respective Salt-Works or Pits, under the several Penalties and Forfeitures herein after mentioned; Which said Warrant the said Officers are hereby Required to give gratis, and without delay, unto the said Makers or Proprietors of such Salt, upon Payment or giving Security for the Payment of the Duties hereby Granted, within Six Months after such Entry made; Which Security the said Commissioners and Officers are hereby Authorized and Required to Accept, upon such Entry, as aforesaid.

Warrant to be given *gratis*, on Payment, or Security for Payment of the Duties within six Months after Entry; *made* 9 *Months. Vide* 5 Q. *Anne*, Sect. 5.

V. Provided always, That if any Person or Persons, at the time of the Entry and Delivery of his or their Salt, shall pay down the Duty hereby Imposed, such Person or Persons shall be allowed at the Rate of Ten Pounds per Centum per Annum for the same.

On prompt Payment at the time of Entry, to be allowed 10*l. per Cent. Vid.* 1 Q. *Anne*, Sect. 29.

VI. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for the said Officers so Appointed, to Seise all such Salt, which shall from

Officers may seize Salt conveying away by Day or

from and after the said First Day of July, One thousand six hundred ninety eight, be Conveying or Conveyed by Day or by Night, either by Land or by Water, before due Entry be made of such Salt, without Warrant, Ticket, or Licence obtained from the Commissioners of the said Duties upon Salt Granted by this Act, their Collectors or Officers, or some or one of them, as aforesaid, for the Conveying or Carrying the said Salt; And the Salt that shall be so Seized shall be brought to the Office appointed for the same Duties next adjoining to the Place where such Salt shall be so Seized, there to be detained and kept; And in case the Salt so Seized shall not be Claimed by the true and lawful Owner thereof, or by one Deputed under his or their Hand, within Ten Days after Seizure, the said Salt shall be absolutely Forfeited to His Majesty, His Heirs and Successors, and shall be sold the next General Day of Sale to be appointed by the Commissioners, or their

Night, by Land or Water, *Vid.* 1 Q. *Anne*, Sect. 4. before due Entry be made, and Warrant obtain'd for Conveying the same.

The Salt so seiz'd shall be brought to the next Office, &c. there to be kept.

If not claimed within ten Days, to be absolutely forfeited and sold. One Moiety to the King, the other to the Seizer.

Officers respectively, after the said Days are Expired, the one Moiety, or Half part of the Proceed thereof (all necessary Charges being first deducted out of the whole) to be paid to the Use of His Majesty, His Heirs and Successors, and the other Moiety or Half part to be paid to the Party or Parties who Seized the same; And in case such Salt so Seized shall be Claimed within Ten Days by the True and Lawful Owner thereof, or by one Deputed thereunto under his Hand, and if the said Owner or Claimer shall nevertheless Neglect or Refuse to make it appear before the next Justice of the Peace of the County where such Seizure shall be made, by the Oath of one or more Credible Witnesses (which Oath the said Justices are hereby Impowered to Administer) that the said Salt so Seized was or had been duly Entred, and a Warrant, Ticket, or Licence obtained for the Carrying and Conveying the same, as aforesaid, that then the said Salt shall likewise be Forfeited to His Majesty,

Charges deducted.

Specifick forfeiture.

And if claimed without proof upon Oath, that the same was duly Entred, to be forfeited, as aforesaid.

jesty, His Heirs and Successors: And every Person who shall Carry or Convey, or cause any Salt to be Carried and Conveyed before due Entry made, and Warrant or Licence obtained, as aforesaid, shall likewise Forfeit to His Majesty, His Heirs and Successors, Double the Value, and also Ten Shillings per Bushel, and after that Rate of and for such Salt so Carried and Conveyed.

Persons carrying away Salt before due Entry, forfeit to His Majesty double the value, and 10 s. a Bushel, and so proportionably. *Vid.* 1 Q. *Anne*, Sect. 4.

VII. And be it further Enacted, That no Retailer or Shop-keeper shall be permitted to ship any Salt, to be sent to any Port or Place within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, before he hath made it appear by Oath, or otherwise, before the Commissioners for Collecting of the said Duties Granted by this Act, or their Officers, or some or one of them (which Oath they have hereby power to Administer) that the Duty of such Salt is Paid or Secured to be Paid, or that it was bought of some other Retailer or Shop-keeper that hath Paid the Duty.

Oath to be made, That the Duty is Paid or Secured, before any Salt be Shipp'd.

VIII. And be it further Enacted, That all and every Master and Commander of any Ship or Vessel whatsoever, that from and after the said First Day of July, One thousand six hundred ninety eight, shall Transport or Carry any Salt, or Rock-Salt, from one Port to another within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall, before he or they have any Warrant for the Landing or Delivering of such Salt (by him Transported and Carried on Shore in any Port) deliver to the Officers for Collecting the said Duties granted by this Act in the said Port appointed to Receive the same, a true particular of the Quantity so Transported and Carried, as aforesaid, Signed by the Officers for Collecting the said Duties Granted by this Act, and by the Officers of the Customs of the Port from whence the said Ship or Vessel came; And then the Master, or his Mate, or the Boatswain of such Ship or Vessel, shall make Oath before the Commissioners for Collecting the

Masters of Ships that carry Salt Coastwise before they have a Warrant for Landing the Salt,

shall deliver the particular of the Quantity of Salt, to the Officer of the Port, &c. in which, &c. Signed by the Salt-Officer, and Officer of the Customs of the Port whence the Vessel came; and make Oath be-

the ſaid Duties Granted by this Act, or their Officers, ſome or one of them (who are hereby Impowered to adminiſter the ſame) that to his knowledge there hath not been laid on Board, or taken into the ſaid Ship or Veſſel, any Salt ſince he or they came from ſuch Port, as aforeſaid: And in Caſe ſuch Ship or Veſſel be to deliver one part of her Salt at one Port, and another part at another Port or Ports, that then the Officers for Collecting the ſaid Duties, and Officers of the Cuſtoms, when ſuch part of the ſaid Salt ſhall be Delivered, ſhall Certify on the Backſide of the Cocquet, Tranſire, or other Warrant, or elſe by Certificate alone, under the Hands and Seals of the Officers, how much, and what quantity of the Salt mentioned in the Cocquet, Tranſire, or other Warrant from the Port from whence ſuch Ship and Veſſel came, hath been there Landed and delivered, upon the Penalty of Forfeiting Double the Value of the Salt that ſhall be otherwiſe Delivered, and likewiſe Ten Shillings

fore the Officers, that to their knowledge no Salt hath been taken on board ſince they came from ſuch Port.

If part of Salt is to be delivered at one Port, and part at another, the Officers on delivery of part, ſhall Certify on the back of the Warrant, how much Salt hath been then delivered,

on Penalty of forfeiting double Value of Salt, and 10 s. a Buſhel.

per Bushel, and after that Rate, as aforesaid.

No Fee to be taken for Debentures, &c.

IX. And be it further Enacted, That no Fee or Reward be had or taken for making, issuing, or granting any Debentures, Tickets, Warrants, or Licences, concerning the Duties upon Salt, but that the same be Made, Issued, and Granted gratis, and without delay.

On Exportation, Officer of the Place where the Salt was made or Imported, to Certify *gratis*, that the Duty hath been paid, or secured to be paid.

X. Provided always, and be it Enacted by the Authority aforesaid, That if any Person or Persons shall Export beyond the Seas any Salt, as well Foreign as English, or any Rock-Salt, the Officer of the Place where the said Salt was made, taken out of Pits, or Imported, and the Duty thereof paid, or secured to be paid, shall, upon Demand, deliver gratis, and without Delay, a Certificate under his Hand and Seal, That the Duty imposed by this Act on such Salt, hath been duly paid, or secured to be paid; and then the Officer of the Place where the Salt is Exported, upon producing the said Certificate, and Oath made of Shipping off the

Officer of the Place where the Salt is Exported, on producing the Certificate, and Oath made, as before, shall give a Deben-

said

said Salt, and of its not being Relanded in England or Wales, shall give a Debenture under his Hand, without Delay, Fee, or Reward, for Repayment of the said Duty; which being produced to the Officer of the Place where the Duty on the said Salt shall have been paid, or secured to be paid, such Security shall be Discharged, and all and every Sum and Sums of Money, paid for the Duty of the said Salt by this Act, shall be repaid, upon Demand, by the said Officer without Fee or Reward.

ture for Repayment of the Duty by the Officer of the Place, if paid, and if secured, Security to be Discharged. *Vid.* 1 Q. *Anne*, Sect. 11, 12.

XI. And be it Enacted and Declared, That all Salt Imported or Brought by Sea or Land, into the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, and not of the Product of any of the said Places, shall be Adjudged and Deemed to be Foreign Salt Imported, and shall be Charged as such, with the higher Duties by this Act Charged upon Salt Imported: And that all Scotch Salt brought into England by Land, shall be Entred at Carlisle, or Berwick, with the Officer

Salt not made in *England*, *Wales*, or *Berwick*, to pay as Foreign.

Scotch Salt to be Entred at *Carlisle* or *Berwick*, on Penalty of For-

feiting double the Value, and 10 s. per Bushel.

ficer or Officers for that purpose, there to be Appointed, under the Penalty or Forfeiture of double the Value of, and after the Rate of Ten Shillings per Bushel for, such Salt so brought in.

Person Sued for any thing done in pursuance of this Act, may Plead the general Issue, &c.

XII. Provided always, and be it Enacted, That if any Person or Persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall or may Plead the General Issue, and give this Act in Evidence for his Defence; And if upon a Tryal a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Nonsuit, Discontinue, or Forbear Prosecuting the said Actions, then such Defendant or Defendants shall have double Costs to him or them Awarded against such Plaintiff or Plaintiffs, for which Costs he shall have such Remedy as in other Cases where Costs are by Law given to Defendants.

If Plaintiff be Nonsuited or Discontinue, or Verdict for Defendant,

Defendant to have double Costs.

No Writ of *Certiorari* to Supersede the Orders of

XIII. Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution, or other Proceed-

ings upon any Order or Orders made by the said Chief Commissioners or Justices of the Peace, concerning the said Duties upon Salt in pursuance of this Act, but that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or Allowance thereof notwithstanding. the Commissioners, &c.

XIV. And be it Enacted, That no Salt shall be Delivered from any Salt-Works or Pits, without Notice first given to the Officer appointed for that purpose, upon pain of Forfeiting of the Salt so Delivered, and after the Rate of Ten Shillings per Bushel for the same, to be Recovered from the Owner or Owners of the Salt-Works or Pits where such Salt shall be so Delivered; the one Moiety or Half-part of which Forfeitures to be to the use of the Prosecutor, and the other Moiety or Half-part to the use of His Majesty, His Heirs and Successors. No Salt to be delivered from Salt-works without Notice given to the Officer, on pain of Forfeiture and 10 s. per Bushel, to be Recovered of the Owners. Moiety to the King, Moiety to Informer.

XV. And be it further Enacted by the Authority aforesaid, That if any of the Salt, for which the Duty shall have been Repaid or If any Salt after the Duty has been Repaid, be

Landed before the Duty be again Paid, Persons offending forfeit double the Value, and 10 s. a Bushel. Vide 1. Q. Ann. Sect. 11, 12.

Discharged upon the Exportation thereof, as is herein before directed, shall (by Fraud or otherwise) be Landed in England, Dominion of Wales, or Town of Berwick upon Tweed, before the Duty be again paid, and such Entry, and all other things performed, as are herein before Required, in case where any Foreign Salt is Imported, every Person so Offending shall forfeit double the Value (and after the Rate of Ten Shillings per Bushel) of such Salt so Landed, and such other Penalties and Forfeitures as are herein Inflicted upon any Person, who shall Land any Foreign Salt contrary to the true Intent and Meaning of this Act.

Subjects of *England* Exporting Salt in a Ship which perishes at Sea, &c. or is taken by Enemies going coastwise,

XVI. And be it further Enacted by the Authority aforesaid, That if any Merchant, or other Person, being a Subject of this Realm of England, shall Ship any Salt, or Rock-Salt, that shall have paid the Duty to His Majesty, His Heirs or Successors, by this Act Imposed, to convey it by Sea to any Part of England, and the Vessel on which such Salt,

Salt, as aforesaid, is Shipt, shall either perish at Sea, or be taken by Enemies with such Salt on Board her, that in such case any Merchant or Person, Owner of the said Salt, shall, upon Proof made before the Justices of the Peace at the Quarter Sessions held for the County, Riding, Division, or Town wherein he doth Inhabit, of the Loss of such Salt so Shipped, receive from the said Sessions a Certificate that such Proof was made before them; And upon producing the said Certificate to any of the Officers appointed to Collect the Duty by this Act Imposed, the said Officer or Officers are hereby Required to let such Persons buy the like Quantity of Salt, as is expressed in the Certificate to be Lost, without paying to His Majesty, His Heirs or Successors any Duty or Excise for the same; any thing in this Act contained to the contrary notwithstanding.

On Oath made at Quarter-Sessions for the Place where the Owner lives, of the loss of the Salt, he may have a Certificate, &c. Which shewed to the Salt Officer, he may buy the like quantity Duty-free.

XVII. And to the Intent that Salt made by Melting and Refining of Rock-Salt, may not, contrary to the true Intent and

Meaning

Meaning of this Act, be Charged more than other English Salt; Be it further Enacted by the Authority aforesaid, That where any such Rock-Salt shall be Melted and Refined, which had before Paid the Duty Imposed by this Act, according to the Direction of the same, the Person, who shall make such Salt by Refining, shall (over and above his Allowance by any former Act) Receive, by Virtue of this Act, an Allowance and Abatement of the Duty on Salt by him so made, after the Rate and Proportion of Two Shillings and Four Pence for every Bushel of such Rock-Salt, so Melted and Refined, which had Paid the Duty, as aforesaid; And being Weighed in the presence of the Officer before Melted down, and Oath being first made before some Justice of the Peace, near adjoyning to such Salt works, of the particular Quantities of the said Rock-Salt so by him Imployed in making the said Salt by Refining, which Oath the said Justice of the Peace is hereby

Refiners of Rock-Salt to have an Additional Abatement of 2 s. 4 d. per Bushel.

On weighing it in presence of an Officer before Melting, and Oath before Justice near adjoyning, &c. of the quantities of Salt used in Refining, and of Payment of the Duty.

hereby Impowered to Administer, and upon due Proof, by Oath or otherwise, made of the Payment of the Duty Imposed by this Act.

XVIII. Provided always, and be it Enacted, That it shall and may be lawful to and for His Majesty, His Heirs and Successors, or to or for the Commissioners of the Treasury, or any Three or more of them, or the Treasurer of the Exchequer for the time being, out of the said Duties arising upon Salt by this Act, to cause such Sum and Sums of Money to be Expended and Paid from time to time, for Salaries or other incident Charges, as shall be necessary in and for the Receiving, Collecting, Levying, or Managing of the same Duties upon Salt; Any thing in this Act contained to the contrary notwithstanding. Charge of Management to be paid out of the Duties.

XIX. And it is hereby Declared and Enacted by the Authority aforesaid, That all Salt made from Rock-Salt (allowing the Drawback for the same, as in this Act is mentioned) and all Refined Salt, or Salt made from Salt, either Imported or made Salt made from Rock-Salt, and all Salt made from Salt, by Refining, is Chargeable with the Duty by

this Act, but Rock-Salt is to have a Drawback.

made in England, is, and is intended to be Charged and Chargeable with the said Duties by this Act granted; Any thing herein contained to the contrary notwithstanding.

All Salt (except Rock-salt) to be ascertained at 56 lb to the Bushel, as to payment of Duty.

XX. And to the end the said Duties upon Salt may be equally Paid, It is hereby Declared and Enacted by the Authority aforesaid, That all Salt at all Salt-Works and Salt-Pits (Rock-Salt excepted) shall be Ascertained as to the Payment of the said Duty by this Act, at the Rate of Fifty six Pounds Weight to the Bushel, and no more.

All Salt brought from *Scotland*, and all imported Salt, brought in or Landed before Entry, &c. and payment of the Duty, to be Forfeited, and 10 s. a Bushel.

XXI And be it further Enacted and Declared by the Authority aforesaid, That all Salt, whether brought from Scotland by Land, and also all Imported Salt, whether the same be of the Product or Manufacture of this Kingdom, or of the Dominion of Wales, or Town of Berwick upon Tweed, Brought in, Landed, or put on Shore, before due Entry made with the Officers appointed to Receive the same, and Payment of the Duties by this

Act

Act Imposed, shall be Forfeited, and after the Rate of Ten Shillings per Bushel for such Salt, to be Recovered from the Offender (to wit) one Moiety thereof to His Majesty, His Heirs and Successors, and the other Moiety thereof to him or them that shall or will Seize, Inform, or Sue for the same; Any thing in this Act to the contrary in any wise notwithstanding.

XXII. And for the better Ascertaining the said Duties on Salt, according to the Bushel of Fifty six Pounds Weight, herein before Declared, in all Parts and Places where any Salt-Work or Salt-Pit is or shall be, Be it Enacted by the Authority aforesaid, That every Collector or Officer appointed to Receive and Collect the said Duties upon Salt, shall provide at every such Salt-Work or Salt-Pit, a sufficient Beam, Scale, and Weights or Stileard, and shall have Liberty to fix the same in some convenient Place in or about such Salt-Work, or Salt-Pit, for the Weighing all Salt that shall be Delivered from such Salt-Work or

Collectors to provide Scales at every Salt-work:

To put the same in convenient place.

One living near the Works to be Sworn before a Justice, &c. to the due weighing of Salt, to be delivered thence.

or Salt-Pit; And that one or more Person or Persons (as occasion shall require) Living in or near such Salt-Work or Salt-Pit, shall be Admitted and Sworn to the due and true Weighing all Salt, from thence to be Delivered, before one or more Justice or Justices of the Peace near adjoyning (which Oath he or they are hereby Impowered to Administer) without Fee or Reward; And such Weigher and Weighers shall be satisfied and paid for their Pains in Weighing such Salt, by the said Collector or Officer for the said Duties.

Salt-Officer to pay the Weigher.

Officers to deliver as many Warrants or Permits to Salt-Carriers, as they desire, *gratis*.

XXIII. And whereas the Carriers of Salt do frequently Load several Horses with Salt, at one Salt-Work, and at one time, for which they have had but one Warrant or Permit, and are often obliged, for convenient Carriage of the said Salt to several Places, to separate the said Horses, and to Drive them several Roads, by which means some of the said Salt may be liable to Seizure: For Prevention therefore of such Inconveniencies

niencies to the said Carriers, It is hereby Enacted, and the said Officers are hereby strictly Charged and Required, to Deliver gratis, and without Delay, such and so many several Warrants or Permits, to each Carrier of Salt, as he shall Demand, for such several Horse-Loads of Salt, as he shall Load at one Time, and at one Salt-Work.

XXIV. And be it Enacted by the Authority aforesaid, That all Persons selling Salt made for Use (except Foreign Salt) shall sell the same after the Rate of Fifty six Pounds Weight to the Bushel, and not otherwise, and so in proportion for a greater or lesser Quantity; And that every Person offending therein, shall, for every such Offence, Forfeit the Sum of Five Pounds to the Informer, to be Sued for and Recovered, in such manner as other Forfeitures by this Act are to be Sued for and Recovered.

English Salt to be Sold at 56 *lb.* to the Bushel, on Forfeiture of 5 *l.*

Buyer forfeits 10*s.* *for every Bushel not Weigh'd. Vid.* 1 Q. *Anne*, Sect. 20.

XXV. And for the preventing of Exactions upon Sale of Salt in this Kingdom, and to have the Rates and Prices thereof Ascertained,

certained, Be it further Enacted and Declared by the Authority aforesaid, That the Lord Mayor and Court of Aldermen of the City of London, shall and may (and are hereby Required in the Court of Aldermen within the City of London, upon or before the Tenth Day of July, in the Year of our Lord, One thousand six hundred ninety eight) Set, Ascertain, and Publish in Writing, certain reasonable Rates and Prices upon all Salt, to be Sold or Exposed to Sale, after the said Tenth Day of July, in the City of London and Precincts thereof, and the Bills of Mortality; And that the respective Justices of the Peace for the respective Counties, Ridings, Divisions, Cities, and Places, within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall and may (and are hereby Required, upon or before the First Day of August, in the Year of our Lord, One thousand six hundred ninety eight, at the several and respective General Sessions of the Peace for the

Lord Mayor, &c. to Ascertain the Price of Salt within the City of *London*, and Bills of Mortality.

And the Justices of Peace in their General Sessions for other Places.

the ſaid ſeveral and reſpective Counties, Ridings, Diviſions, Cities, and Places, wherein they are or ſhall be Juſtices of the Peace) Set, Aſcertain, and duly Publiſh in Writing, certain reaſonable Rates and Prices upon all Salt, to be Sold or Expoſed to Sale, after the ſaid Firſt Day of Auguſt, One thouſand ſix hundred ninety eight, within the ſaid ſeveral and reſpective Counties, Ridings, Diviſions, Cities, and Places, wherein they are or ſhall be Juſtices of the Peace; And that the Lord Mayor of London, and the ſaid Court of Aldermen in the Court of Aldermen, and that the ſaid reſpective Juſtices of the Peace of the ſeveral and reſpective Counties, Ridings, Diviſions, Cities, and Places aforeſaid, as aforeſaid, at the ſeveral and reſpective General Seſſions of the Peace for the ſaid ſeveral and reſpective Counties, Ridings, Diviſions, Cities, and Places, wherein they are or ſhall be Juſtices of the Peace, ſhall and may, and are hereby Required from time to time (if neceſſary) at

at the ſeveral and reſpective Generall Seſſions of the Peace for the ſaid ſeveral and reſpective Counties, Ridings, Diviſions, Cities, and Places, from and after the ſaid Firſt Day of Auguſt, One thouſand ſix hundred ninety eight, by Writing duly made and Publiſhed, Alter and Correct the Rates and Prices of all Salt to be Sold and Expoſed to Sale in the ſaid ſeveral and reſpective Places; which Rates and Prices, which ſhall be ſo Set, Aſcertained, Altered, and Corrected, are hereby Enacted and Required to be Obſerved, Accepted, Received, and Taken by all and every Perſon and Perſons, Selling or Expoſing to Sale any Salt, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed; And if any Perſon or Perſons ſhall ſell any Salt at any higher Price or Rate, or Refuſe to ſell any Salt at the Prices and Rates aforeſaid, ſuch Perſon and Perſons ſo Offending, ſhall, for every ſuch Offence, Forfeit and Pay the Sum of Five Pounds, to be Levied

Perſons ſelling for higher Prices, to forfeit for every Offence 5 *l.*

To be Levied on Goods of Offender

Levied out of the Goods and Chattels of such Offender or Offenders, by Distress and Sale thereof, by Warrant under the Hand and Seal of the Lord Mayor of the City of London, or of any Justice or Justices of the Peace for the Place or Places wherein such Offence shall be committed, or Distress shall be to be made; And in default of sufficient Distress for the same, It shall and may be Lawful, by Warrant under the Hand and Seal from the Lord Mayor of the City of London, or from any such Justice of the Peace, as aforesaid, to Imprison the said Offender or Offenders, until such Offender or Offenders shall Pay the said Sum of Five Pounds; one Moiety of which Sum of Five Pounds is hereby Enacted to be Paid to the Use of our Sovereign Lord the King, and the other Moiety thereof to be Paid to such Person or Persons as shall Inform and Prosecute for the same, before the said Lord Mayor of London, or the said respective Justices, as aforesaid.

by Distress and Sale of them, by Warrant under Hand and Seal of Lord Mayor, &c. or of Justice, &c. for the Place where, &c.

For want of Distress to Imprison the Offender till Payment.

Moiety to the King, Moiety to Informer.

Information before Mayor or Justices.

XXVI. And

Duties on Salt by this Act granted, are to be kept apart, &c.

XXVI. And it is hereby Enacted by the Authority aforesaid, That the Commissioners and Governors of the Revenue or Receipt of Excise for the time being, at the Head Office in London, from time to time, shall separate and keep apart all and every the Sum and Sums of Money arising by the several Rates and Duties for or upon Salt, and Rock-Salt, by this Act granted, as the same shall from time to time arise, or be Paid into the said Office of Excise, by the Receivers or Collectors of the same, or by any other Person or Persons whatsoever: And the said Commissioners and Governors of Excise for the time being, are hereby Required and strictly Enjoyned from time to time, for ever, to Pay Weekly, to wit, on Wednesday in every Week, if it be not an Holy-day, and if it be, then the next Day after that is not an Holy-day, all and every the Monies arising by the several and respective Rates and Duties hereby granted for or upon Salt and Rock-Salt, into the Receipt of

And paid Weekly into the Exchequer.

the Exchequer of His Majesty, His Heirs and Successors, distinct and apart from all other Monies, which the said Commissioners shall Receive for the Use of His Majesty, His Heirs or Successors.

Commissioners for managing the said Duties, not paying duly into the Exchequer, &c. forfeit Office, and made incapable of any Place of Trust,

XXVII. And be it further enacted, That if the said Commissioners of Excise, for the time being, shall refuse or neglect to pay, or cause to be paid into the Exchequer, all or any the Sums appointed to be paid by them, as aforesaid, in such manner as they are required by this Act, or shall divert or misapply any part of the same, then they and every of them so offending, shall forfeit their several Offices and Places, and shall be incapable to serve His Majesty, His Heirs or Successors, in any Office or Place of Profit or Trust whatsoever, and shall be liable to pay double the Value of all and every Sum and Sums of Money so diverted or misapplied, to any Person or Persons, Body Politick or Corporate, who shall be entitled to

and shall be liable to pay double the Monies misapplied.

any Annuity or Payment out of the Fund by this Act settled, and will sue for such Forfeiture by Action of Debt or of the Case, Bill, Suit, or Information, founded upon this Act, in any Court of Record of His Majesty, His Heirs or Successors, wherein no Essoin, Protection, Wager of Law, or more than one Imparlance shall be granted or allowed.

Always to be Commissioners and Comptrollers of the said Duties.

XXVIII. And be it further enacted by the Authority aforesaid, That the Head Office of Excise shall for ever be continued, with a sufficient Number of Commissioners, and a Comptroller, for performing and executing such Matters and Things as are by this Act enjoyned to be done or performed by such Commissioners and Comptroller respectively, according to the true meaning hereof.

The Comptroller to keep distinct Accounts.

XXIX. And be it enacted, That the Comptroller in the said Office, for the time being, shall keep perfect and distinct Accounts in Books fairly written, of all the Monies which shall arise

arise of or for the said Duties upon Salt, as the same shall from time to time arise or be raised; to which Books all Persons concerned shall have free Access at all seasonable times, without Fee or Charge; And if any such Comptroller, as aforesaid, shall neglect his Duty therein, then he or they, for such Offence, shall forfeit his Office or Place, and be rendred incapable, as aforesaid, and shall also forfeit the Sum of One hundred Pounds to any Person or Persons, Body Politick or Corporate, entituled to any Annuity or Payment by this Act, and that will sue for the same, as aforesaid.

In case of neglect, to forfeit Office, incapacitated, and to pay 100 *l.*

XXX. And be it further enacted, That if any Collector or Receiver of any the Duties by this Act granted upon Salt, or Rock-Salt, shall detain all or any part of the Monies by him collected or received contrary to his Duty, then he or they, for such Offence, shall be dismissed from his Imployment, and be charged with Interest for the

Collectors detaining Money, liable to Dismission,

and Interest at 12 Pounds *per Cent.* for Monies so detain'd, and to pay Treble Damages.

same, after the rate of Twelve Pounds per Cent. per Annum, and be liable to answer Treble Damages to all and every Person and Persons, Bodies Politick and Corporate, that shall be Grieved by such Detention: And if any Collector or Receiver of any the said Duties upon Salt, or Rock-Salt, shall Divert or Misapply all or any part of the Monies by him Collected or Received, contrary to the true Meaning of this Act, then he or they, for every or any such Offence, shall be dismissed from his Employment, and rendred incapable to serve His Majesty, His Heirs and Successors, as aforesaid, and shall moreover forfeit Double the Sum or Sums so by him or them Diverted or Misapplied, to any Person or Persons, Body Politick or Corporate, who shall be Entitled to any Annuity or Payment out of the Fund by this Act settled, and will Sue for the same, as aforesaid.

And for Misapplying any part of the Money, to be dismissed and incapacitated,

and to forfeit Double the Sum.

Anno

Anno Decimo & Undecimo

Gulielmi III. Regis.

CAP. XXII.

An Act for the more Full and Effectual Charging of the Duties upon Rock-Salt.

WE Your Majesty's most Dutiful and Loyal Subjects, the Commons of England in Parliament Assembled, taking Notice that by divers Acts of Parliament now in Force, several Duties, whereof some are for Terms of Years yet Unexpired, and others in Perpetuity, are Imposed upon all Salt and Rock-Salt, made within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, or taken out of any Pit or Pits within the same, to be Raised, Disposed, and Ap- Preamble.

plied to and for the several Ales and Purposes in the same, or by some other Act or Acts of Parliament in that behalf Expressed and Declared, and being sensible that Rock-Salt, which in and by the said Acts, or some of them, is Chargeable with the said Duties, after the Rate of One hundred and twenty Pound Weight to the Bushel, may be, and is used in kind for Curing Fish, Flesh, and other Purposes, without being Refined into White Salt, and all White Salt made from Brine, or otherwise, being Chargeable with the said Duties, after the Rate of Fifty six Pound weight to the Bushel, and that One hundred and twenty Pounds weight of Rock-Salt, used in Kind, will serve the Use of almost Two Bushels of White Salt, reckoned at Fifty six Pounds weight, as aforesaid, whereby the Makers of Salt from Brine have been and are extremely Discouraged, and His Majesty's Duties intended by the said Acts, have been, and are very much Impaired, have

therefore

therefore Resolved to Increase Your Majesty's Duties upon all Rock-Salt and Salt-Rock, by Reducing the Bushel, according to which the Duties thereof shall be paid for the future, in the manner hereafter mentioned.

II. And be it Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and the Commons, in this present Parliament Assembled, and by Authority of the same, That from and after the Fifteenth Day of May, in the Year of our Lord, One thousand six hundred ninety nine, every Seventy five Pounds weight of Rock-Salt, or Salt-Rock, taken out of any Pit or Pits within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, shall be Deemed and Taken to be a Wincheſter Bushel of Eight Gallons, Wincheſter Measure, and shall be Entred, Rated, and Tared accordingly, to and for the several Duties upon Salt-Rock and Rock-

From the 15th of *May*, 1699. every 75 Pounds of Rock-Salt to be a *Wincheſter* Bushel, *Reduced to 65 lb. by* 1 Q. *Anne*, Sect. 9.

and Entred, and Rated accordingly;

Salt, by the ſaid ſeveral Acts of Parliament Charged or made Payable, inſtead of the Buſhel of One hundred and twenty Pounds weight in the ſaid Acts, or any of them mentioned, and greater or leſſer Quantities of the ſaid Salt-Rock, or Rock-Salt, ſhall be reckoned proportionably; Any thing in the ſaid former Acts, or any other Law or Statute whatſoever to the contrary notwithſtanding.

III. And whereas by the ſaid former Acts, or ſome of them, it is Provided, That all Makers and Proprietors of Rock-Salt ſhould make true Entries with His Majeſty's Officers, of the Quantities of Salt by them taken out of any Pit or Pits, and ſhould have a Warrant or Ticket from ſome One of the Officers, to Carry away the ſame, before the ſaid Salt made or taken out of any Pit or Pits ſhould be Removed or Carried from the reſpective Pits, and that ſuch Warrant ſhould be given gratis unto ſuch Maker or Proprietor, upon paying or giving Security for Payment

ment of his Majesty's Duties, within Six Months after such Entry made; Nevertheless the Owners or Proprietors of Rock-Salt, having by the said Acts, or some of them, Liberty to remove their Rock-Salt into his or their own Warehouses, or other Places, for Securing thereof, for Convenience of Selling or Shipping off the same, after due Entry made, and a Warrant or Ticket taken for the same from the Officer next to such Salt-Pits, and to pay and secure the Duty when the said Rock-Salt shall be Sold and Delivered, It is found by Experience, that there is not a sufficient Charge made and kept upon the said Owners or Proprietors, for all the Rock-Salt or Salt-Rock taken out of his or their Pit or Pits, but between the Pits and the said Stone-houses (which are in many Places contrived so as to be remote from the Pits) or else before the Selling and Delivery of the said Rock-Salt, great Quantities thereof are Run and Imbezled, and never

Deficiency of the former Acts in Charging Rock-Salt.

Charged, to his Majesty's great Damage, and the Injury of such Workers as justly pay his Majesty's Dues: For Remedy whereof, Be it further Enacted by the Authority aforesaid, That every Owner or Proprietor of any such Rock, Pit, or Pits, who, after the said Fifteenth Day of May, One thousand six hundred ninety nine, shall take any Rock-Salt, or Salt-Rock, out of any such Pit, shall, before the Removal thereof, cause the same to be Weighed in the Presence of the Officer appointed for the Duties on Salt; which Officer is hereby Authorized and Required to attend at such Salt-Pits, at all reasonable Hours in the Day-time, to see and take Account of all such Rock-Salt and Salt-Rock so Weighed, and thereof to make Return or Report in Writing under his Hand, to the Commissioners of Excise, or to such Person as they shall appoint to receive the same, leaving a true Copy of such Return, in Writing under his Hand, with such Proprietor, and such Report or Return shall be

Rock-Salt shall be weighed in the presence of the Officer, before the same be removed from the Pit.

Officer to attend in the Day-time, to see and take an account of Rock-Salt weighed, and to Charge the same.

be a Charge upon such Proprietor respectively; And if any such Proprietor shall refuse to weigh any such Rock-Salt and Salt-Rock, in the Presence of the Officer, when taken out of any Pit, as aforesaid, or shall Remove or Convey, or suffer to be Conveyed from such Pit, any such Rock-Salt and Salt-Rock, before the same shall have been Weighed, as aforesaid, every such Proprietor shall forfeit and lose, for every such Offence, the Sum of Twenty Pounds, and also double the Value of the Rock-Salt, and Salt-Rock so removed, as aforesaid.

Proprietor refusing to weigh Rock-Salt when taken out of the Pit, or conveying the same from the Pit before weighed, shall forfeit 20 *l.* and double Value of the Salt.

IV. And be it further Enacted, That every Proprietor of such Rock-Pits shall pay and clear off the Duties of all Rock-Salt and Salt-Rock so charged, as aforesaid, within Two Days after such Charge was made, or shall within the said Two Days give Security to pay the same within Nine Months; and every such Proprietor, who shall not pay and clear off, nor give Security to pay, as aforesaid, shall

Proprietor shall pay the Duty of Rock-Salt within 2 Days after the same shall be charged, or shall within 2 days give Security to pay the same in 9 months, on pain to forfeit double Duty.

shall forfeit double the Value of the said Duties.

Paying the Duty in ready Money shall have allowance of 10 *per Cent.* for 9 months. *Vid.* 5. Q. *Anne*, *Sect.* 5. 12 *months.*

V. Provided always, That if any Person or Persons shall, within the said Two Days after such Charges, as aforesaid, pay down the Duty charged by this Act, such Person or Persons shall be allowed after the Rate of Ten Pounds per Cent. per Annum for the said time of Nine Months.

Refiner of Rock-Salt, for which the Duties have been paid or secured, shall have an Allowance of the said Duties, upon Performance of the Conditions required by this Act, and not otherwise. *Vid* 1 Q. *Anne*, Sect. 9.

VI. Provided always, and be it Enacted by the Authority aforesaid, That where any such Rock-Salt, or Salt-Rock, for which His Majesty's Duties, after the Rate of Seventy five Pounds Weight to the Bushel, shall have been first duly charged, and paid or secured, according to the true Intent and Meaning of this Act, shall be Melted and Refined, the Person or Persons who shall Refine the same into White Salt (which White Salt is charged by the said Acts with New Duties, after the Rate of Fifty six Pounds to the Bushel) shall have an Allowance or Abatement out of the Duties of the

said White Salt, of so much as was charged on the said Rock so Melted and Refined, after the Rate of Seventy five Pounds to the Bushel, and not after the Rate of One hundred twenty Pounds to the Bushel, as by the said former Acts was prescribed, so as the Rock so Refined was before the Melting thereof Weighed in the presence of the Officer; and so as Oath be first made before some Justice of Peace, near adjoyning to such Salt-Works, of the particular Quantities of such Rock-Salt or Salt-Rock so by such Refiner Imployed in making the said White Salt, and that he or any other Person or Persons, by his Privity or Knowledge, did not Increase the said Rock-Salt or Salt-Rock, by Mixing or other Undue Practice, and that no former Allowance or Abatement for the said Rock-Salt or Salt-Rock had been made or obtained to his use or benefit (which Oath the said Justice of the Peace is hereby Impowered to Administer) and so as due Proof be made upon Oath or otherwise,

Viz. 1. If Rock before Melting was weighed in presence of an Officer, 2. Oath made before a Justice, &c. near adjoyning, &c. of the quantity of Rock Imployed in making the White Salt. 3. That neither he or any other did Increase the Rock by Mixing. 4. That no former Allowance had been made to his use. 5. That the Duty due for the Rock Refined, was duly Paid, or Secured to be Paid.

otherwiſe, that the Duties for the ſaid Rock-Salt, or Salt-Rock ſo Refined, were duly Charged and Paid, or Secured to be Paid after the Rate of Seventy five Pounds to the Buſhel, according to this Act, and not otherwiſe; Any thing in the ſaid former Acts to the contrary notwithſtanding.

After the Rate of 75 lb. to the Buſhel. *Reduced to 65 lb. Vide 1. Q. Anne, Sect. 9.*

VII. And to the end that Rock-Salt or Salt-Rock in Kind, and Salt Refined and Made from Rock-Salt or Salt-Rock may be Exported, and the Duties Charged thereon be repaid, Be it Enacted by the Authority aforeſaid, That for all ſuch Rock-Salt, Salt-Rock, and Refined Salt made from Rock-Salt or Salt-Rock, as ſhall be Exported from any Port or Place in this Kingdom, Dominion of Wales, or Town of Berwick upon Tweed, into Parts beyond the Seas, by any Perſon or Perſons whatſoever, there ſhall be Allowed and Paid for every Buſhel of ſuch Rock-Salt or Salt-Rock, whereof the Duties ſhall have been Charged and Paid, as aforeſaid, after the

Any Perſon may Export Rock-Salt or White Salt made from Rock for which the Duties have been paid,

and ſhall be repaid the ſaid Duties, as to Rock-Salt, whereof Duty hath been paid,

Rate

Rate of Seventy five Pounds weight to the Buſhel, and for every Buſhel of ſuch Refined Salt made from Rock-Salt or Salt-Rock, whereof the Duties ſhall have been Charged and Paid or Allowed, after the Rate of Fifty ſix Pounds to the Buſhel, the Duties which ſhall have been ſo Paid for every ſuch Buſhel of Rock-Salt or Salt-Rock, or Refined Salt, ſo Exported, to the Perſon or Perſons Exporting the ſame, by the Officer or Officers appointed to Collect the Duties on Salt in the ſame Port from whence any ſuch Refined Salt ſhall be Exported, within Two Days after Demand thereof, on a Debenture to be prepared by the Collector of the Cuſtoms in the Port where ſuch Rock-Salt, Salt-Rock, or Refined Salt, ſhall be Entred out for Exportation, and Verified by the Perſon Executing the Office of Searcher in ſuch Port, as to the Quantity of ſuch Rock-Salt, Salt-Rock, or Refined Salt, actually Shipped; And that the Oath of the Exporter, or his Agent, be

at 75 *lb.* Weight to the Buſhel. *Vid.* 1. & *Anne*, Sect. 9. and for Refined Salt, made from Rock-Salt, whereof, &c. at 56 *lb.* to the Buſhel.

By the Collector of the Duties on Salt, in the Port from whence ſuch Salt ſhall be Exported, within two days after demand, upon a Debenture made:

1. By Collector of Cuſtoms, where, &c.

2. Verified by Searcher as to quantity Shipped.

3. Oath made before Principal Officer, &c. that the Duty for

be first taken before the Princi-
pal Officers of the said Port, be-
fore the Debenture be allowed,
who are hereby Required and
Impowered to give the said
Oath, That the Duties, as
aforesaid, for the Rock-Salt,
Salt-Rock, or Refined Salt, in
such Debenture mentioned,
were first actually Paid, and
that such Rock-Salt, Salt-
Rock, or Refined Salt, is real-
ly Exported, or Shipped to be
Exported to Parts beyond the
Seas, and not intended to be
Re-landed in England, Wales, or
Berwick; for which Debenture
no Fee or Reward shall be giv-
en; And in case the Officer here-
by Directed to Pay such Deben-
ture, shall not have sufficient
Money in his Hands to Pay
the same, then upon Certificate
thereof by him made (which
Certificate he is hereby required
to give the Party, gratis, and
without Delay) the Principal
Commissioners for Managing
the Revenue of Excise of His
Majesty, His Heirs and Suc-
cessors for the time being, shall
be Chargeable with the said
Payment,

the Salt in the Debenture was paid, and that such Salt is really Exported, or Shipped to be Exported, and not intended to be Re-landed, (for which Debenture no Fee shall be given.)

And if such Collector shall not have Money in his hands, he shall make Certificate thereof, *gratis*, upon which Commissioners of Excise shall pay the same out of the first Money in their

Payment, to be made out of the first Money in their Hands arising out of the Duties upon Salt; and any Officer neglecting or refusing to Pay the said Money, or to give such Certificate as he is hereby Directed, shall Forfeit Double the Sums so to be paid to the Party grieved, to be Recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed.

hands arising out of the Duties upon Salt, on pain to forfeit double the Sums so to be repaid to the Party grieved.

VIII. And be it Enacted by the Authority aforesaid, That the Duties upon Rock-Salt and Salt-Rock, which shall be Charged in pursuance of this Act, shall be Raised, Levied, and Recovered, by such Ways and Means, and in such Manner and Form, in all Cases (unless in such where other Methods or Directions are hereby prescribed) as the Duties upon Salt or Rock-Salt, Chargeable by the said former Acts, or any of them, were thereby appointed to be Raised, Levied, and Recovered: And that all Fines, Penalties, and Forfeitures by

Duties Charged in pursuance of this Act, to be Raised and Levied as the Duties upon Salt Chargeable by the former Acts, except, &c.

this

Penalties, &c. by this Act Impos'd to be Recovered, as any Penalty is or may be recovered by any Law or Laws of Excise, or by Action of Debt, &c. one Moiety to the King, the other to the Informer.

this Act Imposed, shall and may be Sued for, Levied, and Recovered, in such Manner and Form, and with such Power of Mitigation, as any Fine, Forfeiture, or Penalty is or may be Recovered by any Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at Westminster; And that one Moiety of every such Fine, Forfeiture, or Penalty, shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall Inform or Sue for the same; And that all the Duties, which shall be Charged by virtue of this Act, as aforesaid, shall be brought in, applied, issued, and disposed of, to the same Uses and Purposes, and in the same Proportions, as the Duties upon Salt and Rock-Salt, Charged by the said former Acts respectively, are appointed to be brought in, issued and applied, and under the same Penalties for Delaying, Diverting or Misapplying any part of the Monies arising for the said

Duties

Duties arising by this Act, shall be brought in, applied, issued, and disposed of as the Duties upon Salt Charged by the former Acts, and under the same Penalties for Diverting or Misapplying the same.

Duties to be Charged by this Act, as in and by the said former Acts, or any of them, in the like Case and Cases, are prescribed; Any thing in this or the said former Acts contained to the contrary thereof in any wise notwithstanding.

IX. And for the greater Equality, in determining Differences touching the Duties upon all Salt whatsoever, and the Penalties and Forfeitures concerning the same, Be it further Enacted by the Authority aforesaid, That from and after the Fifteenth Day of May, in the Year of our Lord, One thousand six hundred ninety nine, if any Person or Persons shall find him, her, or themselves aggrieved by any Order or Judgment of any Two Justices of the Peace, relating to the Duties upon Salt, or to any Forfeiture or Offence concerning the same, That then it shall and may be Lawful, to and for such Person or Persons, to Appeal to the Justices at the next Quarter-Sessions of the Peace to be holden for that County, Liberty,

Party aggrieved by the Judgment of any two Justices of the Peace, relating to the Duties upon Salt, may appeal to the Justices at the next Quarter Sessions, whose Judgment shall be final.

ty, Riding, Division, or Place, where the said Order or Judgment shall be made or given, and the said Justices, at such Quarter-Sessions, are hereby Impowered and Authorized to Hear and Determine the same, whose Judgment therein shall be final; Any thing in this or any former Act or Acts to the contrary notwithstanding.

All Salt to be Shipt as a Commodity for Exportation, or otherwise, must be Weighed, at the Place, when taken on Board, by the Salt-Officer.

X. And be it enacted by the Authority aforesaid, That from and after the said Fifteenth Day of May, in the Year of our Lord, One thousand six hundred ninety and nine, all Rock-Salt, and Salt-Rock, and White Salt whatsoever, that shall be Shipped or Taken on Board any Ship, Boat, or Vessel whatsoever, to be delivered as a Commodity, either to be Exported to Ireland, or any other Place beyond the Seas, or to be Unladen in any Port, Creek, Haven, or other Place on the Coast of England, or elsewhere, shall be Weighed at the Place or Creek where the said Salt is to be taken on Board, by such Officer or Officers, as the Commissioners

missioners of the Excise, or the major part of them for the time being, shall from time to time Direct and Appoint; And that no such Salt shall be Carried on Board any Ship, Boat, or Vessel whatsoever, till the same shall be so Weighed, or Tendred to be Weighed, and a Permit or Certificate, containing the Quantity of such Salt so Weighed, or Tendred to be Weighed, as aforesaid, be first had and Obtained, under the Penalty of Forfeiting the said Salt not so Weighed, or Tendred to be Weighed, and over and above Ten Shillings per Bushel for the same, and after that Rate for a greater or lesser Quantity, to His Majesty, His Heirs and Successors, so Carried on Board any Ship, Boat, or Vessel, contrary to the true intent and meaning hereof; which said Permit or Certificate such Officer shall give to the Party Requiring the same, gratis, on the Penalty of Five Pounds to the Party grieved.

Or tendred to be Weigh'd, and a Permit had, containing the quantity, on Penalty of Forfeiture of the Salt, and 10 s. a Bushel, and so proportionably, &c.

Permit to be had *gratis*, on Penalty of 5 *l.*

XI. Pro-

Officer refusing to Weigh, or not attending to Weigh, or after weighing, &c. shall Refuse to give a Permit, the Owner may carry the Salt on Board without incurring any Penalty.

XI. Provided always, That if the said Officer or Officers shall Refuse to Weigh such Salt so to be Taken on Board, as aforesaid, or shall not Attend to Weigh the same at such Place where the same is to be Taken on Board, as aforesaid, or after the Weighing the same, shall Refuse to give such Permit or Certificate, that then, and in every such Case, it shall and may be Lawful to and for the Owner or Possessor of the Salt, to carry the said Salt on Board any Ship, Boat, or Vessel, without Incurring any Penalty for so doing; Any thing herein contained to the contrary hereof in any wise notwithstanding.

Officer of the Place where, &c. may go on Board the Ship, before the Delivery of the Salt, and demand a Sight of the Permit,

XII. And be it likewise Enacted by the Authority aforesaid, That it shall and may be lawful to and for the Officer and Officers, so to be Appointed, as aforesaid, at every Unlading Port or Creek of such Ship, Boat, or Vessel, to go on Board the same before the Delivery thereof, and to Demand a Sight of such Permit or Certificate, so to be given, as aforesaid,

foresaid, and to Weigh the said Salt upon the Unlading the same; And if the Salt, on the Weighing of the same, shall be found to be more in Weight than what is contained in the said Permit or Certificate, That then the Surplusage that shall exceed the Quantity contained in the said Permit or Certificate shall be forfeited; the one Moiety thereof to the Use of His Majesty, His Heirs, and Successors, and the other Moiety thereof to the Person that shall Inform or Sue for the same: And if the Master of such Ship, Boat, or Vessel, shall Refuse to shew unto such Officer the said Permit or Certificate, upon due Request made, to the end he may see whether the Salt so Unlading, be the same Quantity with that contained in the Permit or Certificate, that then, and in such Case, it shall be lawful for the said Officer to Seize the said Salt, and Detain the same, until the said Permit or Certificate be produced.

and Weigh the said Salt upon unlading the same, and finding more than is mention'd in the Permit, the Surplusage shall be Forfeited. Moiety to the King, Moiety to the Informer.

Master of such Ship refusing to shew such Permit to the Officer upon Demand, Officer may Seize the said Salt, and Detain the same until the Permit be produced.

XIII. Pro-

And if not produced in four days after Seizure, Salt to be Forfeited.

XIII. Provided always, That if the said Permit or Certificate, having been given as aforesaid, be not shewn to such Officer within Four Days after the Seizure thereof, That then, and in such Case, the Salt so Seized shall be Forfeited.

Anno

Anno Primo

ANNÆ Reginæ.

CAP. XXI.

An Act for Preventing Frauds in the Duties upon Salt, &c.

FOR Prevention of Evil Practices frequently made use of in Defrauding Her Majesty of Her Duties on Salt, Be it Enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament Assembled, and by the Authority of the same, That all and every Person and Persons, being a Maker of Salt, or a Refiner of Rock-Salt, or being a Proprietor of any Salt-Works or Salt-Pits, shall, on or before the Four and twentieth Day of June, One thousand seven hundred and two, Every Maker or Refiner of Salt, shall make a true Entry in Writing at the next Salt-Office,

of the Number and Situation of every Salt-Pit, Work, Pan, Store-house, Ware-house, &c. by him made use of for making, &c. of Salt, on pain to forfeit 40 l.

make a True and Particular Entry in Writing under his and their respective Hands, at the next Salt-Office to their respective Pits, Works, or Places of Habitation, of the Number and Situation of his and their respective Salt Pits and Salt-Works, and of the Number of Pans in each Salt-Work, and of the Number and Situation of every Storehouse, Warehouse, and other Place, by him or them made use of, for the Making, Refining, or Keeping of Salt, or Rock-Salt, on pain of forfeiting the Sum of Forty Pounds; And all and every Maker of Salt, Refiner of Rock-Salt, and Proprietor of any Salt-Works or Salt-Pits, who after the said Four and twentieth Day of June, One thousand seven hundred and two, shall Erect, Set up, or Make use of any Salt-Work, Salt-Pit, Salt-Pan, Storehouse, Warehouse, or other Place, for the Making, Laying, Refining, or Keeping of Salt, or Rock-Salt, without giving Notice thereof at the next Salt-Office, shall forfeit

Every Maker or Refiner, who shall erect or make use of any Salt-Work, Pit, Pan, Store-house, Ware-house, &c. for the refining, making, &c. of Salt, without notice first given at the next Salt-Office, shall forfeit 40 l.

forfeit and lose for every Salt-Work, Salt-Pit, Salt-Pan, Storehouse, Warehouse, or other Place so Erected, Set up, or Made use of, without such Notice as aforesaid, the Sum of Forty Pounds.

Officers for Salt may enter the Works, Warehouses, Storehouses, &c. of any Maker, Importer, or Proprietor of Salt.

II. And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful for the several Officers for the said Duties, to enter into all and every the Works, Warehouses, Storehouses, and other Places made use of by any Maker, Refiner, or Importer of Salt, or Proprietor of Rock-Salt, for the better looking after the said Duties, and preventing Frauds therein; And if any Salt-maker, Importer of Salt, or any Refiner or Proprietor of Rock-Salt, after the said Four and twentieth Day of June, shall, upon due Request or Demand made by the Officers for the said Duties, in the Day-time, or in the Night, in the presence of a Constable or other Lawful Officer of the Peace, refuse to permit such Officer to enter and come into his or their Works,

Every Maker, Refiner, &c. who shall refuse Entrance to such Officer upon demand, in the day time, or in the night, in the presence of a Constable, shall forfeit, 40 l.

Warehouses, Storehouses, or other Place by him or them made use of for Making, Laying, Refining, or Keeping of Salt, such Maker and Importer of Salt, and the Refiner or Proprietor of Rock-Salt respectively, shall Forfeit and Lose, for every such Offence, the Sum of Forty Pounds.

For preventing of Frauds, where Persons living near the Salt-Works or Sea-coast, refuse to own or discover the Owner of Salt found in their Custody,

III. And whereas great Quantities of Salt are frequently found in the Custody or Possession of several Persons who live near the Salt-Works, or Sea-Coasts, which Salt is not duly Entred, nor any Duties paid for the same, and if discovered by the Officers for the said Duties, the Persons in whose Custody or Possession the same is found, pretend that the same doth not belong to them, so that the Penalties by Law Imposed on the Persons that Landed such Salt, or Removed the same from the Salt-Work, without Entry or Payment of Duties, cannot be inflicted on such Offenders: For Remedy whereof, Be it Enacted by the Authority aforesaid, That every Person

Person, in whose Custody or Possession any Salt shall be so found, which hath not been duly Entred, and the Duties thereof paid, or secured to be paid, shall, in case the same be Foreign Salt, be liable to the same Penalties and Forfeitures as if such Person had Landed the same without Entry or Payment of Duties, or giving Security for the same; or in case the same shall be English Salt, then to be liable to such Penalties and Forfeitures, as if such Person had removed such Salt from the Salt-works, without Entry, or paying or securing the Duties thereof, and without any Ticket or Licence obtained for removing the same, unless the Person or Persons, in whose Custody or Possession such Salt shall be found, shall make it appear, upon the Tryal or Hearing of the Information for such Offence, that he bought such Foreign or English Salt of a Maker, Retailer, or Importer

Person in whose Custody any Foreignor *English* Salt is found, shall, if the same be foreign, be liable to the same Penalties as if he had Landed the same without Entry, (which by 9 *W.* 3. *Sect.* 1. is the Salt or the Value, and 10 *s.* a Bushel) Or if *English* Salt, then to be liable to the same Penalties, as if he had removed the same from the works without Permit, (which by 9 *W.* 3. *Sect.* 6. is double the Value

and 10 *s.* a Bushel) unless he prove upon Tryal that he bought such Salt of a Maker, Retailer, or Importer of Salt, and of whom he bought the same.

of Salt, and of whom he so bought the same.

Persons conveying Salt without Permit, and obstructing the Officers in seizing the same, how punishable.

IV. And whereas several Persons, especially Salt-Carriers, do frequently carry Salt from the Salt-Works and Storehouses of Makers of Salt, without Entry, or Payment of Duties, or giving Security for the same; and when they find themselves pursued by the Officers for the said Duties, with Force obstruct and hinder the Officers from making Seizures thereof, and frequently beat and abuse them, whereby they are very much Discouraged in Performance of their Duties; and sometimes the said Persons scatter the said Salt on the Ground, or cast the same into Water, to prevent the Seizure thereof; and the said Offenders being for the most part very poor, are not able to pay the Penalties by Law imposed on them for such Offences, and sometimes, before such Penalties can be Adjudged against them, make their Escape to remote Parts, and cannot be found: For Remedy thereof, Be it Enacted by

the

the Authority aforesaid, That if any Salt-Carrier, or other Person or Persons whatsoever, shall, from and after the said Four and twentieth Day of June, Remove or Convey any Salt from any Salt-Works, or place thereunto belonging, without due Entry of the same, and Payment of the Duties thereof, or giving Security for such Duties, or without Warrant, Ticket, or Licence for Carrying or Removing the same, That then, and in every such Case, it shall be Lawful for the Officers for the said Duties, not only to Seize the Salt so Removed, but also to Apprehend the said Offender or Offenders, and carry him, her, and them before One of Her Majesty's Justices of the Peace of the County or Place where the Offence shall be committed: And in case the said Offence shall be proved before the said Justice of the Peace, and the Offender or Offenders shall not forthwith pay down the Penalties by the Laws relating to the said Duties imposed on such Offender or Offenders,

Persons after 24 *June* 1702. conveying Salt without Permit, &c.

Officers may seize the Salt so removed, and carry such Offender before the next Justice of the Peace.

If upon Proof of the Fact, the Offender shall not pay down the Penalties by the former Acts imposed,

and no sufficient Distress be found, such Justice to commit such Offender to the House of Correction, there to be Whipt, &c.

fenders, for the Offence so proved on such Offender or Offenders, and no sufficient Distress can be found, whereupon to levy the same, It shall be Lawful for the said Justice of the Peace to commit such Offender or Offenders to the House of Correction, there to be Whipt, and kept to Hard Labour, for any time not exceeding One Month: And if any Person or Persons shall obstruct or hinder any Officer or Officers for the said Duties, in the Execution of his or their Offices, or the Powers given them by this Act, or any other Law relating to the said Duties, or shall Beat or Abuse the said Officers, or any of them, in the Execution of his or their Offices, such Person and Persons shall, for every such Offence, forfeit and lose the Sum of Twenty Pounds; And for Nonpayment thereof, and in Default of Distress, whereby to Levy the same, it shall and may be Lawful for any of Her Majesty's Justices of the Peace, upon due Proof of such Offence, to Commit

Persons obstructing any Officer in the Execution of his Office, &c. or beating such Officer, &c shall forfeit for every such Offence, the Sum of 20 *l.*

For Nonpayment, and in Default of Distress, any Justice on Proof of such Offence, to commit

mit such Offender or Offenders to the House of Correction, there to be Whipt, and kept to Hard Labour, for any time not exceeding One Month.

Such Offender to the House of Correction, to be Whipt, &c.

V. And whereas several Persons do make use of Brine taken out of Brine Pits or Brine-Pans, for Curing or Pickling of Flesh and Fish, or for Preserving of other Provisions, without Boiling the same into Salt, and also of Rock-Salt, or Salt-Rock, without Refining the same into White Salt, whereby Her Majesty's Duties on Salt are much prejudiced: For Prevention whereof, Be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, One thousand seven hundred and two, no Person or Persons whatsoever shall make use of any such Brine before the same is Boiled into Salt, or of any Rock-Salt or Salt-Rock, before the same is Refined into White Salt, for the Pickling or Curing of Flesh or Fish, or for Preserving of any Provisions, upon Pain of Forfeiting the

Grounds of the following Clause.

No Person to use any Brine or Rock-Salt for Curing or Preserving of Flesh, Fish, &c. before such Brine is Boiled into Salt, or such Rock-Salt be refined into white Salt, on

Forfeiture of 40 s. for every Gallon of Brine, or Pound of Rock-Salt so made use of, &c.

Sum of Forty Shillings for every Gallon of such Brine, or Pound of Rock-Salt or Salt-Rock so made use of, contrary to the true Intent and Meaning of this Act, and so in Proportion for a greater or lesser Quantity.

VI. And whereas Her Majesty is very much defrauded of Her Duties upon Foreign Salt, by the different and uncertain Measuring of the same, upon the Importation and Exportation thereof: For Remedy thereof, Be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, Eighty four Pounds Weight of Foreign Salt shall be deemed and taken to be a Bushel of Foreign Salt, both upon the Importation and Exportation thereof; Any thing herein, or in any former Law to the contrary in any wise notwithstanding.

84 Pounds of Foreign Salt shall be a Bushel of such Salt, both upon Importation and Exportation thereof.

VII. And whereas the Importers of Foreign Salt do bring the same in Vessels on the several Coasts of this Kingdom, and Dominion of Wales, and lie

hovering off the said Coasts, and will not bring the same into Port, or Land the said Salt, until they can get an Opportunity of Running such Salt, without Entry, or Payment of Duties; and in many Cases where they do bring the same into Port, yet continue such Salt in Port on Board their Vessels, and refuse to Enter or Land the same, and in the Night-time, or Absence of the Officers from on Board such Vessels, privately Run the said Salt on Shore, without Entry, or Payment of Duties, or giving Security for the same: For Prevention thereof, Be it further Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, where any Ship or Vessel, laden with Salt, shall be found hovering on the Coasts of England or Wales, not directly proceeding on her Voyage to some Port, it shall and may be Lawful to and for the Officers of the Customs, or the Officers for the said Duty on Salt, to go on Board such Vessels, and compel

Where any Ship or Vessel laden with Salt shall be found hovering on the Coasts of *England*, or *Wales*, and not proceeding on her Voyage, &c. the Officers of the Customs, or the Salt-Officers, may go on Board and compel

such Vessel to come into Port, and continue on Board till the Salt shall be unladen, or the Vessel shall proceed on her Voyage.

compel the same to come into Port, and to continue on Board such Ships or Vessels until the Salt shall be unladen, or the said Ship or Vessel shall depart from the said Port, on her intended Voyage to some other Place; And if the Persons on Board such Ship or Vessel, or any other Ship or Vessel Importing Salt, shall neglect or refuse to Enter or Unlade such Salt for the space of Twenty Days after the same is come into Port, or within that time to depart and proceed regularly on their Voyage to some other Place, unless permitted by the Chief Officer of the Customs for that Port to make a longer Stay, then, and in such Case, all the Salt on Board such Ship or Vessel shall be forfeited, and double the Value thereof, to be Recovered of the Master of such Ship or Vessel, or the Person Commanding the same in that Voyage.

Salt on Board such Vessel not Entred within 20 Days, and staying longer in Port without Leave, to be forfeited, and double the Value thereof, &c.

VIII. Provided always, and be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth

Day

Day of June, no Foreign Salt shall be Imported from Parts beyond the Seas, in any Ship or Vessel of less Burthen than Twenty Tons, and in Bulk only (except for the necessary Provisions of the Ships) upon pain of forfeiting the said Salt, and Double the Value thereof, to be Recovered of the Person Importing the same.

No Foreign Salt to be Imported in any Vessel of less Burthen than 20 Tons, and in Bulk only, on forfeiture of the same, and double the value, &c.

IX. And be it further Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, Sixty five Pounds Weight of Rock-Salt shall be deemed and taken to be a Bushel of Rock-Salt; Any thing in the said former Acts contained to the contrary thereof in any wise notwithstanding.

Rock-Salt to be computed at 65 *lb.* to the Bushel

X. And it is hereby also Enacted, That from and after the said Four and twentieth Day of June, no Rock-Salt whatsoever shall be Refined or Made into White Salt in any Place or Places whatsoever, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed (except such Places as

No Rock-Salt shall be Refin'd into White Salt, in any place more than 10 Miles distance from the Pit from whence the same was taken,

except in such places as on or before 10 *May*, 1702 had been used for that purpose) on pain to forfeit 40*s.* for every Bushel.

as are or shall be within Ten Miles distance of the respective Pit or Pits from whence such Rock-Salt shall be taken, or at such Places as upon or before the Tenth Day of May, One thousand seven hundred and two, shall have been used for the Refining of Rock-Salt) under the pain of Forty Shillings for every Bushel of Rock-Salt that shall be Melted or Refined in any House, Place, or Places not by this Act allowed for that purpose, and so in proportion for a greater or lesser Quantity.

Grounds of the following Clause.

XI. And whereas by the several Acts for laying Duties upon Salt, any Person Exporting Salt to Parts beyond the Seas, is Entitled to a Drawback of the whole Duty of the Salt so Exported; And it is found by Experience, that many Exporters of Salt and Rock-Salt, after they have obtained the said Drawback, or a Debenture for the same, do privately Reland such Salt or Rock-Salt in England or Wales, without Paying the Duties thereof upon such Relanding:

Relanding: For Prevention thereof, Be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, no Debenture shall be Made or Granted, or Drawback allowed to be Paid, for or upon account of the Exportation of any Salt or Rock-Salt for Ireland, until the Exporter of the said Salt or Rock-Salt, shall produce to the Officer appointed to make such Debenture, a Certificate under the Hand of the Collector of the Customs of the Port in Ireland, where such Salt or Rock-Salt shall be Landed, or the Person Executing his Office, of the particular Quantity of Salt or Rock-Salt actually Landed, to be Computed after the Rate of Fifty six Pounds Weight to the Bushel, in case the same shall be English White Salt, and after the Rate of Sixty five Pounds to the Bushel, in case the same shall be English Rock-Salt, and after the Rate of Eighty four Pounds to the Bushel, in case the same shall be Foreign Salt; Which Salt and

No Debenture to be made, or Drawback paid, for any Salt Exported for *Ireland*, until the Exporter produce a Certificate under the Hand of the Collector of the Customs in the Port in *Ireland*, of the Quantity of Salt Landed there.

The Bushels to be Computed thus, *viz.* *English* White Salt at 56 *lb.* *English* Rock-Salt at 65 *lb.* and Foreign Salt at 84 *lb.* Weight.

Collectors &c. in *Ireland* to Weigh the Salt, and give Certificates *gratis*.

and Rock-Salt is hereby Directed and Required to be Weighed by the said Collectors, or Persons Executing their respective Offices, and the said Certificate to be made gratis, and without delay. And it is hereby Enacted, That no Drawback shall be Allowed or Paid for more Salt or Rock-Salt, of the Quantity Exported in such Vessel, than what shall appear by such Certificate to have been actually Landed in Ireland.

No Drawback for more Salt than Landed in *Ireland*.

If Ship Laden with Salt for Exportation, be drove or come into any Port or Creek in *England*, &c.

XII. And be it further Enacted by the Authority aforesaid, That if any Ship or Vessel laden with Salt Exported to be carried to Parts beyond the Seas, shall, from and after the said Four and twentieth Day of June, by Stress of Weather, or otherwise, be drove or come into any Port, Creek, Harbour, or other Place within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, It shall and may be Lawful to and for the Officer of Excise on Salt for such Place, appointed or to be appointed for that Purpose by the Commissioners

of

of Excise, to Enter or Come on Board such Ship or Vessel, and there to continue and be, till the said Ship or Vessel shall Unlade her Cargo, or Return to Sea to go her intended Voyage, under the Penalty of Twenty Pounds, to be Recovered of the Master of such Ship or Vessel, who shall Refuse such Officer so to Come and Continue on Board, as aforesaid. And if the said Master, or any other Person shall Unlade or put on Shore any Part of the said Salt before due Entry or Repayment of the Duty, as by the Statutes in that behalf made is Provided, That then, and in every such Case, not only the said Salt so Unladen, but also the whole Cargo of Salt in such Ship or Vessel remaining shall be Forfeited and Lost.

Salt-Officer may Enter such Ship, and continue on Board, till the Ship unlade her Cargo, or Proceed on her Voyage.

Master Refusing the Officer such Entrance, or Continuance on Board, forfeits 20 *l.*

Person unlading any such Salt before Entry, forfeits Salt unladen, and all the Cargo of Salt.

XIII. And be it further Enacted by the Authority aforesaid, That where any Salt, as well Foreign as English, shall be laid on Board any Ship or Vessel, either to be Transported to Parts beyond the Seas, or Carried

Ship carrying Foreign or *English* Salt beyond Sea, or Coastwise, shall have a Cocquet sign'd by the Salt-Officer, expressing the Quantity.

ried Coast-wise, to be Reladed in England, Wales, or Berwick, the Officer of the Customs of the Port where the said Salt shall be Laden on Board any such Ship or Vessel, shall in the Cocquets made out and delivered for such Ship or Vessel (which Cocquet shall be also Signed by the Officer in the said Port appointed by the Commissioners of Excise for the Duty on Salt, and given without Fee or Delay) express the particular Quantity of Salt so Laden on Board: And in case such Ship or Vessel shall come into any Port, Creek, Harbour, or Place in England, Wales, or Berwick, It shall be Lawful for the Officers of the Customs, or other Officers for the said Duties, to go on Board any such Ship or Vessel, and demand a Sight of such Cocquet; and in case he or they shall have just Cause to suspect that there is not so much Salt on Board as the Quantity expressed in such Cocquet, and shall make Affidavit thereof before the Collector or Customer of the said

Such Ship coming into any *English* Port or Harbour, the Officer of the Customs, or Salt, may go on Boardher, and demand a sight of the Cocquet, and on Suspicion there is not so much Salt on Board as mentioned in the Cocquet, and

Port,

Port, or Person Executing their or either of their Offices, to Weigh all the Salt remaining on Board; And in case upon such Weighing there shall appear not to be so much Salt on Board as the Quantity exprest in such Cocquet, making reasonable Allowance for the Waste of the said Salt since its Exportation, and making also Allowance (for Salt going Coastwise) of Salt Delivered at another Port, and Endorsed in the Salt Permit going with the said Vessel, as Delivered at such Port, then, and in such case, the said Salt so remaining on Board, shall be Forfeited and Lost.

on Oath before Collector of the Port, may Weigh the Salt on Board, and if there want of the Quantity contained in the Cocquet (allowing for Waste, and for Salt Delivered and Indorsed on the Permit) the Salt remaining shall be Forfeited.

XIV. And for Prevention of Frauds frequently Practised in Curing Fish at Sea with Salt, which hath not, or shall not have been Entred, nor the Duties thereof Paid, or Secured to be Paid, according to the Directions of the former Laws, or with Salt Exported from England or Wales, the Duties whereof shall have been Repaid upon such Exportation, or Debentures.

Grounds of the following Clause.

tures obtained, in order to the Drawing back of the same: Be it further Enacted by the Authority aforesaid, That from and after the Nine and twentieth Day of September, One thousand seven hundred and two, no Fish, for which Allowances are by Law given upon Exportation, shall be Imported, Brought in, or Landed within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, unless the Owner or Proprietor of such Fish, or the Master of the Vessel, shall make Oath before the Officer for the said Duties, in the Port or Place where such Fish shall be Imported, Brought in, or Landed (who shall Administer the same without Fee or Charge) That all the Salt, wherewith the said Fish was Cured, was Laden or put on Board from some Part of England, Wales, or Berwick, and that no Drawback, or Allowance, or Debentute for the same, hath, to his Knowledge or Belief, been had or obtained, or is intended to be had or obtained,

After 29 *Septem.* 1702. no Fish that hath allowance upon Exportation, shall be Imported in *England*, &c. unless the Owner of the Fish, or Master of the Vessel, make Oath before the Salt-Officer, that all the Salt used in Curing such Fish, was put on Board from some part of *England*, &c. and that no Drawback for the same hath been had, or is intended to be had, on the Exportation of the said Salt, on

ed, upon the Exportation or Carrying out of the said Salt, or any part thereof, upon pain of Forfeiting such Fish that shall be Imported, Brought in, or Landed contrary to the Intent or Meaning hereof, and Double the Value thereof, to be Recovered of the Importer or Proprietor thereof. Forfeiture of such Fish, and double the Value.

XV. And whereas the Officers appointed by the Commissioners of Excise to take Care of the Duties on Imported Salt, and to prevent Frauds in the undue obtaining Debentures for Drawbacks and Allowances out of the said Duties, are not, by any of the Laws relating to the said Duties, sufficiently Impowered to go on Board Ships and Vessels for that purpose, although the Duties on Salt are under the Management of the said Commissioners and their Officers: Be it therefore Enacted by the Authority aforesaid, That from henceforth it shall and may be Lawful to and for the Officers appointed by the Commissioners of Excise, for the said Duties Grounds of the following Clause.

Salt-Officer may go on Board all Ships Importing or Exporting Salt or Fish, and

continue there, to take account and see the same Weighed, Landed or Exported.

ties on Salt, from time to time, to go on Board all Ships Importing or Exporting any Salt or Fish, and to continue on Board such Ships, to take an Account of such Salt and Fish, and see the same Weighed, Landed, or Exported; And if any Person or Persons shall Obstruct or Hinder any of the said Officers in performance of their Duties aforesaid, then, and in every such Case, the Person Offending therein shall Forfeit the Sum of Twenty Pounds.

Any Person obstructing the Officer in the performance of his Duty, shall Forfeit 20 *l.*

XVI. And be it further Enacted by the Authority aforesaid, That no Salt-Maker, or Dealer in Salt, shall act as a Justice of the Peace in any Matter or Thing relating to the Duties on Salt, or any Offence committed against the Laws relating to the same; And in case there shall not be a sufficient number of Justices of the Peace in any Corporation (that are not Makers or Dealers in Salt) sufficient to Hear and Determine the Offences relating to the said Duties, then, and in such

No Dealer in Salt shall act as a Justice in any matter relating to Duties on Salt, or any Offences, against Salt-Acts.

If in any Corporation there be not a sufficient number of Justices, not Dealers in Salt

such Case, the Justices of the Peace of the County next adjoyning to such Corporation, shall have hereby Power and Authority, from time to time, to Hear and Determine all Offences, Matters, and Things relating to the said Duties on Salt, in the same manner as if they were Justices of the Peace for such Corporation respectively; Any Law, Statute, or Provision to the contrary thereof in any wise notwithstanding.

to determine Offences relating to the Salt-Acts, Justices of the County next adjoyning may hear and determine all such Offences, as if they were Justices for such Corporation.

XVII. And be it further Enacted by the Authority aforesaid, That the several Penalties and Forfeitures hereby Given and Imposed shall be Recovered and Levied by the same Ways, Means, and Methods, as any Penalties and Forfeitures can or may be Recovered and Levied by any of the Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, or Wager of Law shall be allowed, nor any more than one Imparlance:

Penalties and Forfeitures imposed by this Act, shall be recovered by the same ways and means as by any the Laws of Excise, or by Action of Debt, &c. in any of Her Majesty's Courts at *Westminster*.

And

One Moiety to Her Majesty, &c. the other to him that Informs or Sues for the same.

And that the said Penalties and Forfeitures shall be distributed in manner following (viz.) one Moiety thereof to Her Majesty, Her Heirs, and Successors, and the other Moiety to him or them that will Sue or Inform for the same.

Her Majesty may Appoint Commissioners, separate from the Commissioners of Excise, for the Management of the Duties upon Salt.

XVIII. And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for Her Majesty (if She Pleases) from time to time, to Constitute and Appoint particular Commissioners, separate and apart from the Commissioners and Governors of the Receipt of Excise, for the Receipt, Management, and Government of the said Duties on Salt, during Her Majesty's Pleasure; And upon Her Majesty's Constituting and Appointing such particular Commissioners for the said Duties on Salt, and during such time only as Her Majesty shall, from time to time, think fit to Continue the same under the Receipt and Management of such particular Commissioners, all and every the Powers and Authorities

thorities given by this Act, and by the several Acts relating to the said Duties on Salt, or any of them, to the Commissioners and Governors of the Receipt of Excise; and the Collectors and other Officers for the said Duties under them, shall be, and are hereby Vested and Transferred to such particular Commissioners as Her Majesty shall so from time to time Constitute and Appoint for the Receipt, Government, and Management of the said Duties on Salt; And the Collectors and Officers to be from time to time Appointed by such particular Commissioners, or the major part of them respectively, and all and every the Powers, Authorities, Rules, Directions, Methods, Clauses, Matters, and Things, which in and by the said Acts relating to the said Duties upon Salt are directed to be Exercised, Practised, Applied, Used, and put in Execution by the said Commissioners and Governors of the Receipt of Excise, and their Officers under them respectively, with rela-

Powers and Authorities given by this and the former Acts to the Commissioners of Excise, &c. vested in Commissioners which Her Majesty shall so appoint for Management of Salt-Duties.

Who may appoint Officers, &c. and the said Commissioners for Salt, and their Officers, may exercise and execute all the Powers, Clauses, &c. relating to the Duties on Salt, and the Penalties upon the Salt Acts as the

Commissioners of Excise might formerly have done.

tion to the said Duties on Salt, or any Penalties, Forfeitures, Frauds, or Offences against the said Acts, or any of them, relating to the same, shall, during such time as Her Majesty shall please to continue the said Duties on Salt, under the Receipt and Management of such particular Commissioners, be Exercised, Practised, Applied, Used, and put in Execution, by such particular Commissioners, and the Officers under them respectively, for the time being.

Upon Exportation of any Salt or Rock-Salt, Entred as the former Acts direct, the Officers for the Salt Duties may take sufficient Security from the Merchant Exporting such Salt, without obliging the Original Proprietor to be bound.

XIX. Provided always, and be it further Enacted by the Authority aforesaid, That where any Salt or Rock-Salt shall be Entred according to the former Laws relating to the said Duties on Salt, and the same shall be intended to be Exported to Parts beyond the Seas, then, and in such Case, the Officers for the said Duties on Salt shall be, and are hereby Authorized and Impowered to take sufficient Security from the Merchant or Merchants that intend to Export such Salt or Rock-Salt, for the due Payment

ment of the Duties thereof, without insisting, that the Original Proprietor of such Salt or Rock-Salt be bound in such Security.

XX. And whereas notwithstanding the Act of Parliament for Obliging all Persons to sell Salt by Weight, the same is not Observed, by reason the Persons that buy the same Refuse to buy the same of the Proprietors, otherwise than by Measure, to the great Prejudice of the said Proprietors: For Remedy whereof, Be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, no Person shall buy any Salt otherwise than by Weight, and not by Measure, under the Penalty of Ten Shillings for every Bushel of Salt which shall be bought contrary to the true Meaning hereof, and so in Proportion for a greater or lesser Quantity, to be paid by the Person or Persons so buying the same, to be Recovered and Distributed as any the Penalties by this Act

No Person shall buy any Salt otherwise than by Weight, on pain to forfeit 10s. a Bushel.

inflicted are hereby directed to be Recovered and Distributed.

Grounds of the following Clause.

XXI. And whereas the Salt Proprietors having a Liberty to pay the Duty in Ready Money, or give Security to pay the same, in Nine Months for the Rock, and in Six Months for other Salt, tends only to the Benefit of the Richer Sort of Proprietors, but is destructive to the Salt-Trade in general, through the Difficulties attending such as have not Ready Money, thereby causing several Bonds to be Sued, when by a due Encouragement to such, as well as other Proprietors, it might in a great measure be prevented, and the Duty sooner paid: Be it therefore Enacted by the Authority aforesaid, That all and every Person and Persons, who shall give such Security as aforesaid, shall have Liberty at any time within Twenty eight Days after giving the same, to pay the Duty thereby secured, and on Payment thereof, shall have and Receive a Discount after the Rate of Ten Pounds per Cent. per Annum, for

Persons giving Security for paying the Duties of Rock-Salt in 9 months, or other Salt in 6, may in 28 days pay them, and on such Payment receive a Discount of 10 *per Cent. per Ann.* for the Remainder of the time.

for the Remainder of the Time for which such Security shall be given.

XXII. And whereas divers Frauds have been committed in Curing and Packing of Pilchards, by which means a great Disrepute is brought on the said Commodity beyond the Seas, which tends as well to the great Dishonour of the English Nation, as to the Destruction of that Trade: For Remedy whereof, Be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of June, no Person or Persons do presume to Cure or Pack Pilchards for Sale, unless he or they be Owner or Owners, or Part-Owners, of some Seyn or Seyns, or of Drift-net or Drift-nets, or have the Consent of such Owners in Writing, and that on each Cask or Hogshead of Pilchards the Word Seyn or Drift (according to the manner of their being taken) shall be burnt with an Iron in some visible part thereof, together with the Name and Surname

Grounds of the following Clause.

No Person to Cure or Pack Pilchards for Sale, unless he is Owner or Part-owner of some Seyn or Drift-net, or have the Consent of such Owner in Writing; and that on every Cask of Pilchards the word *Seyn* or *Drift*, &c. be burnt with an Iron, together with the Name and Surname of

the Owner, and the number of Pilchards in each Cask, on pain to Forfeit double the value.

of the Owner or Owners of the same, as also the Number of Pilchards contained in each Cask or Hogshead, under the Penalty of the Forfeiture of Double the Value of the said Fish for every such Offence, to be Recovered and Disposed as other Penalties by this Act are to be Recovered and Disposed.

Anno

Anno Secundo & Tertio

ANNÆ Reginæ.

CAP. XIV.

An Act for the better Securing and Regulating the Duties upon Salt.

WHereas great Sums of Money are Paid out of her Majesty's Duties upon Salt, on account of Debentures for Salt Shipped to be Exported to Foreign Parts; and it is found by Experience, That great part of the Salt, for which such Debentures have been Paid, hath been Fraudulently Landed on the Coasts of England and Wales, and not Exported to any Foreign Parts, or having been Actually Landed in Ireland, or other Places out

Grounds of the following Clause.

of England and Wales, have been Shipped off again from thence, and Fraudulently brought into England or Wales; by which evil Practices Her Majesty's said Duties are very much Lessened in the Produce thereof, and the Salt-makers, who Pay their full Duties, are very much Prejudiced and Discouraged in their Trade, by reason they cannot Sell their Salt in Places which are Supplied with Salt run as aforesaid: For Remedy whereof, Be it Enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament Assembled, and by Authority of the same, That no Salt whatsoever being of the Produce or Manufacture of England, Wales, Berwick upon Tweed, Scotland, or Ireland, nor any other Salt coming from Ireland, Scotland, or the Isle of Man, shall, after the First Day of June, One thousand seven hundred and four, be Imported or Brought into any Port or Place within England,

Salt of the Produce of *England*, *Wales*, *Berwick*, *Scotland*, or *Ireland*, and other Salt from *Ireland*, *Scotland*, or the Isle of *Man*, Imported or put on Shore,

England, Wales, or Berwick upon Tweed, nor be taken out of any Ship or Veſſel, nor put on Shore within any of the ſaid Ports or Places, upon Pain that all the Salt ſo Imported or Brought in, Taken out of any Ship or Veſſel, or Landed, or put on Shore, contrary to the true intent and meaning of this Act, ſhall be Forfeited and Loſt; and that the Ship or Veſſel in which any ſuch Salt ſhall be ſo Imported or Brought in, or out of which any ſuch Salt ſhall be taken or put on Shore, together with all her Tackle and Apparel, ſhall alſo be Forfeited and Loſt; and every Perſon that ſhall take any ſuch Salt out of any ſuch Ship or Veſſel, or carry the ſame on Shore, or convey the ſame from the Shore when Landed, or be Aiding or Aſſiſting therein, ſhall Forfeit the Sum of Twenty Pounds for every ſuch Offence, or ſuffer Six Months Impriſonment.

ſhall be forfeited,

And the Ship and Tackle.

Perſon taking it on Shore, or conveying it away after Landed, or aſſiſting therein, forfeits 20 *l.* or ſuffers 6 Months Impriſonment.

II. And be it further Enacted, That it ſhall and may be Lawful to and for any of the Offi-

Officers may Seize the Salt within 2 Months after Landing, and not after,

cers for the said Duties upon Salt, at any time within Two Months after the Importation or Landing any such Salt, and not afterwards, to Seize the Salt so Imported or Taken out of any Ship or Vessel, or Landed or put on Shore, or Conveying from the Shore; and also the Ship or Vessel in which such Salt was Imported, together with all her Tackle and Apparel: And in case the Owner of such Salt or Ship shall not, within Twenty Days after such Seizure, Claim the Salt and Ship so Seized, and also give sufficient Security to Answer the Value thereof, then, and in every such Case, the Salt and Ship, with all her Tackle and Apparel, shall be Sold to the best Advantage.

and the Ship and Tackle.

If Owner claim them not in 10 days they shall be Sold.

Not to extend to Salt carried Coastwise.

III. Provided nevertheless, That nothing in this Act shall extend, or be construed to extend to any Salt which shall be Shipped to be Carried Coastwise by Certificate from one Port to another in England, Wales, or Berwick upon Tweed, according to the Directions of the

the former Acts relating to the said Duties.

IV. Provided also, That in case where any Salt shall have been Entred and Shipped to be Exported to Foreign Parts, according to the Directions of the former Acts in that behalf, and the Ship or Vessel Laden with such Salt, shall by Streis of Weather, Enemies, or other unavoidable Necessities, be Forced into any Port or Place within England, Wales, or Berwick upon Tweed, it shall and may be Lawful to and for the Owner of such Salt, or Master of such Ship, within Twenty Days after her coming into such Port, to Reland the said Salt, so as due Entry be made, and the Duties again Paid down for the whole Quantity of Salt that was Entred to be Exported, before any Part thereof shall be Relanded, and not otherwise; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

Salt ship'd for Foreign Parts forced back, may within 20 days be Relanded:

So as Entry be made and Duties paid down

V. Provided also, That in case where any Fisherman shall

Salt taken in by Fishermen from *England*, *Wales*, or *Berwick*, for Salting of Fish at Sea, may be brought in; Oath being made that it was taken on Board from some part of *England*, *Wales*, or *Berwick*, and where, and that no part was taken out of any Ship at Sea.

have taken any Salt on Board his Boat or Vessel from any part of England, Wales, or Berwick upon Tweed, for the Salting of Fish at Sea, it shall and may be Lawful for any such Fisherman to bring in and Land any such Salt so taken on Board, so as Oath be made before the Landing thereof (which Oath the Officer for the said Duties hath hereby Power, and is hereby directed to Administer, without Fee or Charge) That the particular Quantity of Salt so to be Landed, was taken on Board from some Part of England, Wales, or Berwick upon Tweed, and at what Place it was taken on Board, and that no part thereof was taken out of any Ship or Vessel at Sea; Any thing in this Act, or any other Statute to the contrary notwithstanding.

VI. Provided also, That in case where any Ship or Vessel shall come into any Port of England, Wales, or Berwick upon Tweed, from Ireland, or any other Foreign Part, having on Board any

any Quantity of Salt, which was taken in only for the neceſſary Proviſions of the Ship for ſuch Voyage, or for Curing of Fiſh, it ſhall and may be Lawful to and for the Maſter of ſuch Ship or Veſſel to Land the ſaid Salt, ſo as Entry be made thereof within Ten Days after his firſt coming into ſuch Port, and the Duties Paid down, or Secured for the ſame, before the ſame, or any part thereof ſhall be Landed, or Taken out of any ſuch Ship or Veſſel, in the ſame manner as the Duties of Foreign Salt Imported are to be Paid or Secured; Any thing in this Act, or any other Statute to the contrary notwithſtanding.

Salt from *Ireland* or other Foreign Parts, for Proviſions, or Curing of Fiſh, may be Landed, if Entred in 10 days, and Duties paid or ſecured.

VII. And be it further Enacted by the Authority aforeſaid, That from and after the ſaid Firſt Day of June, One thouſand ſeven hundred and four, no Salt ſhall be brought out of Scotland by Land, into any Part of England, or Town of Berwick upon Tweed, or Precincts thereof, on Pain of Forfeiting the Salt ſo brought into

After the Firſt of *June*, 1704. no Salt to be brought out of *Scotland* by Land; on pain of forfeiting the Salt, and 20*s.* a Buſhel.

to

to any of the ſaid Places, and Twenty Shillings a Buſhel, and ſo proportionably for a greater or leſſer Quantity; And that it ſhall and may be Lawful to and for any of the Officers for the Duties upon Salt, to Seize any Salt ſo brought into any of the ſaid Places, and to Apprehend the Perſon and Perſons who ſhall bring in the ſame, and to carry him, her, or them before any of Her Majeſty's Juſtices of the Peace, near the Place where ſuch Seizure ſhall be made; And if upon full Proof of the Fact, ſuch Offender ſhall not pay down the ſaid Penalties by this Act Impoſed, ſuch Juſtice ſhall Commit ſuch Offender to the next Gaol, there to Remain for the Space of Six Months without Bail or Mainprize.

Officers may Seize the Salt, and apprehend the Offender, and carry him before a Juſtice of the Peace.

Offender not paying the Penalties, to be committed to Priſon for 6 Months.

VIII. And whereas by an Act of Parliament made in the Fifth Year of the Reign of the late King William and Queen Mary, Intituled, An Act for Granting to Their Majeſties certain Rates and Duties upon Salt, and upon Beer, Ale, and other Liquors, for ſecuring certain

certain Recompences and Advantages in the ſaid Act mentioned, to ſuch Perſons as ſhall voluntarily advance the Sum of Ten hundred thouſand Pounds towards Carrying on the War againſt *France*, It is amongſt other things Enacted, That no Salt ſhall be Delivered from any Salt-Works or Pits, without Notice firſt given to the Officer appointed for that Purpoſe, upon Pain of Forfeiture of the Salt ſo Delivered, and upon Pain of Twenty Pounds to be Forfeited by the Owner or Owners of the Salt-Works or Pits, where ſuch Salt ſhall be Delivered. And whereas ſeveral Salt-makers have been, and others may be Subjected to the ſaid Penalties of Twenty Pounds, by the Evil Practices of Salt-Carriers, and others, who Convey Salt from the Salt-Works without a Warrant or Permit for Conveying the ſame: For Preventing whereof, Be it Enacted by the Authority aforeſaid, That from and after the ſaid Firſt Day of June, One thouſand ſeven hundred

Grounds of the following Clauſe.

Person carrying Salt without a Warrant, and Proprietor delivering Salt without Notice, forfeits 20 l.

dred and four, as well the Carrier, or Person who shall Carry or Convey any Salt without a Warrant or Permit for Carrying the same, as the Proprietor of the Salt-Works, who shall deliver Salt without Notice first given, shall Forfeit the said Sum of Twenty Pounds.

IX. And whereas in and by the said Act of Parliament made in the Fifth Year of the Reign of the late King William and Queen Mary, and by several other Acts relating to the said Duties upon Salt, It is amongst other things Provided, That any Person who shall Export beyond the Seas any Salt, as well Foreign as English, or any Rock-Salt, shall, upon a Debenture made out according to the Direction of the said Acts, be repaid the Duties of such Salt so Exported. And whereas some Doubts and Controversies have been made, whether Salt Shipped and Exported to Scotland, the Isle of Man, or the Islands of Jersey and Guernsey, be an Exportation of Salt within the Intent and

Meaning

Meaning of the ſaid Acts, ſo as to Entitle the Exporter to a Drawback of the Duties of the Salt ſo Exported: For preventing of all ſuch Controverſies and Diſputes, Be it Enacted and Declared by the Authority aforeſaid, That it was and is the Intent and Meaning of the ſaid Acts, that any Perſon Exporting any Salt to Scotland, the Iſle of Man, or the Iſlands of Jerſey and Guernſey, according to the Directions of the ſaid Acts, is and ſhall be Entitled to a Drawback of the Duties of the Salt ſo Exported, and ſhall be Repaid the ſame in ſuch Manner, and under ſuch Conditions, as are Directed and Required by the ſaid Acts, in Caſe of the Exportation of Salt to any other Foreign Parts; Any thing in the ſaid Acts, or any other Law or Statute to the contrary in any wiſe notwithſtanding.

Salt exported to *Scotland*, Iſles of *Man*, *Jerſey*, or *Guernſey*, entitled to a Drawback.

X. Provided always, and it is further Enacted by the Authority aforeſaid, That where any Salt or Rock-Salt (the Duties whereof ſhall have been Paid,

or

or Secured to be Paid, according to the Direction of the former Laws relating to the said Duties on Salt) shall from and after the First Day of June, One thousand seven hundred and four, be Shipped or Laid on Board any Ship, or Vessel, in any Port, River, or Place within this Kingdom of England, or the Dominion of Wales, or Town of Berwick upon Tweed, in Order to be Exported to Parts beyond the Seas, or be carried Coastwise; And the said Salt, or Rock Salt, so Shipped or laid on Board, shall happen to Perish by the Sinking of the Ship or Vessel, on which the same shall be Shipt or Laid on Board, before the said Ship or Vessel shall go out of such Port or Place, and before the Exporter of such Salt shall be Entitled to a Drawback or Allowance of the Duties thereof, then, and in such Case, the Exporter or Proprietor of the said Salt, or Rock-Salt so Perished, shall, upon Proof made before the Justices of the Peace, at the next

Salt ship'd for Exportation, perishing in Port,

Exporter on Proof at the Quarter Sessions,

next General Quarter Seſſions of the Peace to be held for the County, City, Riding, Diviſion, or Place next to the Place where the ſaid Salt or Rock-Salt ſhall ſo Periſh, or the Loſs of the Salt, or Rock-Salt ſo Shipped, receive from the ſaid Seſſions a Certificate, That ſuch Proof was made before them, and upon Producing the ſaid Certificate to any of Her Majeſty's Collectors or Officers appointed to Collect the ſaid Duties on Salt, the ſaid Collectors and Officers are hereby required to let the ſaid Exporter or Proprietor buy the like Quantity of Salt, or Rock-Salt, as is expreſſed in the ſaid Certificate to be ſo Periſhed, without Paying to Her Majeſty any Duty of Exciſe for the ſame, in the ſame manner as if ſuch Salt or Rock-Salt had ſo Periſhed, going Coaſtwiſe from one Port in England to another.

ſhall have a Certificate, and on producing it to the Collector,

buy the like Quantity Duty-free.

XI. Provided always, and be it further Enacted, That if any Perſon or Perſons ſhall at any time be Sued or Proſecuted for

Perſons proſecuted may plead the General Iſſue.

for any thing by him or them done or executed in Pursuance of this Act, he or they shall or may Plead the General Issue, and give this Act in Evidence for his Defence; and if upon a Tryal a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Nonsuit, Discontinue, or Forbear Prosecuting the said Actions, then such Defendant or Defendants shall have double Costs to him or them Awarded against such Plaintiff or Plaintiffs, for which Costs he shall have such Remedy, as in other Cases where Costs are by Law given to Defendants.

Penalties recoverable, as by the Laws of Excise.

XII And be it further Enacted by the Authority aforesaid, That the several Penalties and Forfeitures hereby given and imposed shall be Recovered and Levied by the same Ways, Means, and Methods, as any Penalties and Forfeitures can or may be Recovered and Levied by any of the Laws of Excise, or by Action of Debt, Bill, Plaint, or Information in any of Her Majesty's Courts of Record

Record at Westminster, wherein no Essoign, Protection, or Wager of Law, nor any more than one Imparlance shall be Allowed; And that the said Penalties and Forfeitures shall be Distributed in manner following (to wit) One Moiety thereof to her Majesty, Her Heirs, and Successors, and the other Moiety to him or them that will Sue or Inform for the same. One Moiety to the Queen, the other to the Informer.

XIII. And whereas it is found by Experience, That great Quantities of Fish, which have been Cured at Sea, or in Ireland, or other Parts not within England, Wales, or Berwick upon Tweed, with Salt, for which the Duties have not been Answered and Paid, have been Imported or Brought into England, Wales, or Berwick upon Tweed, by which Practice Her Majesty, and the English Fishery are very much prejudiced: For Remedy whereof, Be it Enacted by the Authority aforesaid, That from and after the said First Day of June, One thousand seven hundred and four, no Herrings, Pilchards, Scads, Codfish, Ling, Hake, No Fish, entitled to a Drawback, to be brought in,

Hake, Salmon, or Dried Red Sprats whatsoever, or by whomsoever Caught or Cured, shall be Imported, Brought in, or Landed, within England, Wales, or Berwick upon Tweed, unless the Owner or Proprietor of such Fish, or the Master of the Vessel, shall make Oath before the Officer for the said Duties on Salt in the Port or Place where such Fish shall be Imported, Brought in, or Landed (who shall Administer the same without Fee or Charge) that all the Salt wherewith the said Fish was Cured, was Laden or put on Board from some Part of England, Wales, or Berwick upon Tweed, and when and where the same was so put on Board, and that no Drawback or Allowance, or Debenture for the same, hath to his Knowledge or Belief been had or obtained upon the Exportation or Carrying out of the said Salt, or any Part thereof, or is intended to be had or obtained, on account of such Exportation, upon Pain of Forfeiting such Fish that shall be Imported, Brought in, or Landed

unless Oath made, that the Salt was shipt from *England*, *Wales*, or *Berwick*;

and when and where and that no Drawback was had on Exportation,

or is intended to be had, on Forfeiture of the Fish,

Landed contrary to the Intent and Meaning hereof, and double the Value thereof, to be Recovered of the Importer or Proprietor thereof. and double the Value.

XIV. Provided, That nothing in this Act shall extend to Prohibit the Importing and Landing any Codfish, Ling, or Hake, which have been Caught and Cured at Newfoundland, or Isleland, so as Oath be first made before the Landing thereof by the Owner or Proprietor of such Fish, or the Master of the Vessel, before the Officer for the said Duties, in the Port or Place where such Fish shall be Imported, Brought in, or Landed (who shall Administer the same without Fee or Charge) that all the Fish so Imported came from Newfoundland or Isleland, and were Caught and Cured there, and so as the said Fish be, at the Landing thereof, and before the same be Removed from the Shore, tendred to the Officer of the Port for the said Duties, to have part of the Tail of every such Codfish, Ling, or Hake cut off, that *Proviso.* Cod, Ling or Hake, from *Newfoundland* or *Isleland*, may be Imported, Oath being made that they came from thence, and were caught and cured there, and be tendred to be punched.

No Allowance on Exportation.

that no Allowance for such Fish be obtained upon Exportation; And the said Officer is hereby Impowered and Required to cut off part of the Tail of all such Fish on the Importation thereof; And in case any such Fish shall be Landed before the same shall be tendred to the Officer, to have part of the Tail cut, as aforesaid, all the Fish so Imported and Landed, shall be forfeited, and double the Value thereof, to be Recovered of the Importer or Proprietor thereof; to wit, One Moiety thereof to the Queen, the other Moiety thereof to him or them who shall Prosecute or Sue for the same.

If landed before tendred to be punched, forfeited, and double the Value.

One Moiety to the Queen, the other to the Prosecutor.

Grounds of the following Clause.

XV. And whereas the Proprietors, who have given Securities at their Works or Pits for the Duty of Salt or Rock-Salt bought of them, do often suffer Damage by Frauds committed in the Exportation without their Privity: For Remedy whereof, Be it Enacted by the Authority aforesaid, That where any Salt or Rock-Salt shall, after the First Day of June, One thousand seven hundred and four, be Entred, and

and Security shall be given for the Duties, and Certified to the Officer, according to the former Laws relating to the Duties on Salt, no such Salt or Rock-Salt shall afterwards be Entred for Exportation by any Person or Persons not bound in the Security first given, as aforesaid, until such Person or Persons so Exporting such Salt or Rock-Salt, shall give or find sufficient Security for the Duties thereof, (which the Officer for the said Duties at the Port where the same is so Entred for Exportation is hereby Required to take) and the same Officer shall deliver gratis, and without Delay, a Certificate of such New Security taken, and upon Producing such Certificate to the Officer of the Place where the Duty of the said Salt was first secured to be paid, such first Security shall be Discharged.

No Salt or Rock-Salt to be Entred for Exportation, by any Person not bound for the Duty; until new Security be given:

the Original Security thereupon to be Discharged.

XVI. And whereas divers Merchants, and other Persons, being Subjects of this Realm of England, do Ship Salt that hath paid the Duty to Her Majesty, to Convey it to some Part of Eng-

Salt loſt at Sea by Storm, &c.

land, and the ſame, or part thereof, may be loſt at Sea, by Violent or Stormy Weather, or by being thrown over Board for preſerving Mens Lives, or the Veſſel in which ſuch Salt is ſhipped, as aforeſaid; Be it therefore Enacted by the Authority aforeſaid, That from and after the ſaid Firſt Day of June, One thouſand ſeven hundred and four, in ſuch caſe any Merchant or Perſon, Owner of the ſaid Salt, ſhall, upon Proof made by the Oaths of Two or more Credible Witneſſes, whereof the Maſter or Mate of the Veſſel to be One, before the Juſtices of the Peace at the Quarter Seſſions, held for the County, Riding, Diviſion, or Town wherein he doth inhabit, in open Court, of the Loſs of ſuch Salt ſo Shipped, and that the ſame was not occaſioned by any Leakage of the Ship or Veſſel, or by any Negligence or Default of the Maſter or Mariners, receive from the ſaid Seſſions a Certificate that ſuch Proof was made before them, and upon producing the ſaid Certificate to any of the Officers

after the 1ſt of *June*, 1704. the Owner, on Proof by 2 Witneſſes at the Quarter-Seſſions where he lives,

that the Loſs was not by Leakage, or Negligence of the Maſter or Mariners, ſhall have a Certificate:

ficers appointed to Collect the Duties on Salt, the said Officer or Officers are hereby required to let such Persons buy the like Quantity of Salt, as is expressed in the Certificate to be Lost, without paying to Her Majesty, Her Heirs or Successors, any Duty or Excise for the same; Any thing in this or any other Act contained to the contrary notwithstanding.

And on producing it to the Collector, buy the like quantity Duty-free.

XVII. And whereas by an Act made in the First Year of the Reign of Her present Majesty, it is Enacted, That no Rock-Salt whatsoever shall be refined or made into White-Salt in any Place or Places whatsoever, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, except in such Places as are, or shall be within Ten Miles distance of the respective Pit or Pits, from whence such Rock-Salt shall be taken, or at such Places as on or before the Tenth Day of May, One thousand seven hundred and two, shall have been used for the Refining Rock-Salt, under a Penalty therein expressed: And

whereas Lawn Marsh in the County of Caermarthen, hath been an Ancient Place used for making Salt from Sea-Water; And upon several Occasions Rock-Salt is very useful to strengthen the Brine in the said Work, when weakned by Fresh Water, or other Accidents; but the proper Use of the said Salt-Work not being for the Refining Rock-Salt, it hath been doubted whether Rock-Salt might be there Used: For Preventing such Doubts for the future, Be it Enacted and Declared by the Authority aforesaid, That Rock-Salt may be so used in the making Salt from Sea-Water in the Salt-Works at Lawn-Marsh aforesaid; Any thing in the said Act, or in any other Law or Statute to the contrary notwithstanding, so as Her Majesty's Duties for all the Salt proceeding as well from the said Rock-Salt, as from the Sea-Water, be duly Charged, Answered and Paid to Her Majesty's Use.

Rock-Salt may be used in making Salt from Sea-Water at *Lawn-Marsh.*

By

By an Act made in the Fourth and Fifth Year of Her Majesty's Reign, Intituled, *An Act for Laying further Duties on Low-Wines, and for Preventing the Damage to Her Majesty's Revenue by Importation of Foreign cut Whalebone, and for making some Provisions as to the Stamp Duties, and the Duties on Births, Burials, and Marriages, and the Salt Duties, and touching Million Lottery-Tickets; and for Enabling Her Majesty to Dispose the Effects of* William Kidd, *a notorious Pirate, to the use of* Greenwich Hospital, *and for Appropriating the Publick Monies granted in this Session of Parliament*, It is Enacted.

AND whereas by an Act made in the First Year of her present Majesty's Reign, Intituled, An Act for preventing Frauds in the Duties upon Salt, and for the better Payment of Debentures at the *Custom House*, It is Enacted, That no Debenture shall be Made or Granted, or

Drawback allowed to be paid for or upon the Account of the Exportation of any Salt or Rock-Salt for Ireland, unless the Exporter of the said Salt or Rock-Salt, shall produce to the Officer appointed to make such Debenture, a Certificate under the Hand of the Collector of the Customs of the Port in Ireland, where such Salt or Rock-Salt shall be Landed, or the Person executing his Office, of the particular Quantity of Salt or Rock-Salt actually Landed: And whereas 'tis equally Reasonable, that for Salt and Rock-Salt Shipp'd, in Order for Exportation for Ireland, though the same perish by sinking of the Ship, or be taken by the Enemies, there should be made and allowed a Drawback, as in the Case where Salt and Rock-Salt is Exported and Landed; Be it Enacted by the Authority aforesaid, That where any Salt or Rock-Salt hath been, or shall be Shipped in Order for Exportation to Ireland, and the same hath Perished, or shall Perish by

Salt shipped for *Ireland* perishing at Sea by sinking of the Ship,

by Sinking of the Ship or Veſſel, on which the ſame was or ſhall be Shipped and Laid on Board, or is or ſhall be taken by the Enemies; then and in ſuch Caſe, the Exporter or Proprietor of ſuch Salt or Rock-Salt, ſo Periſhing or Loſt, ſhall, upon Proof made before the Juſtices of the Peace, at the General Quarter-Seſſions of the Peace, to be held for the County, City, Riding, Diviſion, or Place, from whence the ſame was ſo Exported, of the Loſs of ſuch Salt ſo Shipped, or to be Shipped, receive from the ſaid Seſſions a Certificate, that ſuch Proof was made before them, and upon producing the ſaid Certificate to the Officer of the Place where the Duty on ſuch Salt ſhall have been Paid, or Secured to be Paid, ſuch Security ſhall be Diſcharged, and ſo much Money as was actually paid for the Duty of the ſaid Salt, ſhall be Repaid upon Demand by the ſaid Officer, without Fee or Reward. Provided ſuch Proof to be made, as aforeſaid, as to

or taken by Enemies,

on Proof at the Quarter-Seſſions for the place from whence the Salt was Shipped of the Loſs of the Salt,

have a Certificate, and producing it to the Officer where the Duty was paid, the Security ſhall be diſcharged, and the Money paid for the Duty ſhall be Repaid.

If Proof be made before the 20th of *July*, 1706. for Salt loſt before the 20th of *February*, 1705. and within Six Months for Salt loſt after the 20th *Feb.* 1705

all Salt loſt or taken before the Twentieth Day of February, One thouſand ſeven hundred and five, ſhall be made by Two credible Witneſſes upon Oath, before the Twentieth Day of July, One thouſand ſeven hundred and ſix; and as to all Salt which ſhall be Loſt after the ſaid Twentieth Day of February, One thouſand ſeven hundred and five, the like Proof ſhall be made within Six Months after ſuch Loſs or Taking, as aforeſaid.

The Proviſo in Stat. 2 & 3 *Anne Reg.* for leave to Import Cod-fiſh, &c. caught and cured at *Newfoundland* and *Iſleland*,

II. And whereas in and by one Act of Parliament made in the Second and Third Year of the Reign of Her preſent Majeſty, Intituled, An Act for the better Securing and Regulating the Duties upon Salt, It is amongſt other things provided, That nothing therein contained ſhould extend to prohibit the Importing and Landing any Cod-fiſh, Ling, or Hake, which had been Caught and Cured at Newfoundland or Iſleland, upon making ſuch Oath before the Landing, of the Catching and Curing the ſame, and upon Tender thereof upon Land-

Landing, and before the same be Removed from the Shore, and under such Penalties for not Tending the same, to have part of the Tail cut off, as in and by the said Act is Directed and Appointed: And whereas North-Sea Cod-fish, Ling, and Hake, are omitted in the said Act, Be it further Enacted by the Authority aforesaid, That nothing therein contained shall extend to prohibit the Importing and Landing any Cod-fish, Ling, or Hake, which have been or shall be Caught and Cured at or in the North-Sea, upon making the like Oath, and being subject to and under the same Restrictions and Penalties, as by the above-recited Act is Directed and Appointed for Cod-fish Ling, and Hake, Caught and Cured at Newfoundland or Isleland, and that no Allowance be granted, had, or obtained upon Exportation thereof; Any thing therein contained to the contrary thereof in any wise notwithstanding.

To extend to the like Fish caught and cured in the *North-Sea*: Making the like Oath, and being subject to the like Penalties.

By an Act made in the Fifth Year of the Reign of Queen Anne, *Intituled,* An Act for an Union of the Two Kingdoms of *England* and *Scotland, it is Enacted,*

ARTICLE VIII.

THat from and after the Union, all Foreign Salt, which ſhall be Imported into *Scotland*, ſhall be Charged at the Importation there, with the ſame Duties as the like Salt is now Charged with, being Imported into *England*, and to be Levied and Secured in the ſame manner: But in regard the Duties of great Quantities of Foreign Salt Imported may be very heavy upon the Merchants Importers, that therefore all Foreign Salt Imported into *Scotland*, ſhall be Cellar'd and Locked up under the Cuſtody of the Merchants Importers, and the Officers employed for Levying the Duties upon Salt, and that the Merchant may have what Quantity thereof his Occaſion may require, not under a Wey or Forty Buſhels at a time, giving Security for the

Duty of what Quantity he receives, payable in Six Months. But *Scotland* ſhall, for the ſpace of Seven Years from the ſaid Union, be Exempted from Paying in *Scotland*, for Salt made there, the Duty or Exciſe now payable for Salt made in *England*, but from the Expiration of the ſaid Seven Years ſhall be ſubject and liable to the ſame Duties for Salt made in *Scotland*, as ſhall be then payable for Salt made in *England*, to be Levied and Secured in the ſame manner, and with proportionable Drawbacks and Allowances as in *England*, with this Exception, That *Scotland* ſhall, after the ſaid Seven Years, remain Exempted from the Duty of Two Shillings Four Pence a Buſhel on Home-Salt, impoſed by an Act made in *England* in the Ninth and Tenth of King *William* the Third of *England*: And if the Parliament of *Great Britain* ſhall, at or before the Expiring of the ſaid Seven Years, Subſtitute any other Fund in Place of the ſaid Two Shillings Four Pence of Exciſe on the Buſhel of Home-Salt, *Scotland* ſhall, after the ſaid Seven Years, bear a Proportion of the ſaid Fund, and have an Equivalent in the Terms of this Treaty; And that during the ſaid Seven Years, there

ſhall be paid in *England* for all Salt made in *Scotland*, and Imported from thence into *England*, the ſame Duties upon the Importation, as ſhall be payable for Salt made in *England*, to be Levied and Secured in the ſame manner as the Duties on Foreign Salt are to be Levied and Secured in *England*: And that after the ſaid Seven Years, as long as the ſaid Duty of Two Shillings Four Pence a Buſhel upon Salt is continued in *England*, the ſaid Two Shillings and Four Pence a Buſhel ſhall be payable for all Salt made in *Scotland*, and Imported into *England*, to be Levied and Secured in the ſame manner; and that during the Continuance of the Duty of Two Shillings Four Pence a Buſhel upon Salt made in *England*, no Salt whatſoever be brought from *Scotland* to *England* by Land in any manner, under the Penalty of Forfeiting the Salt, and the Cattle and Carriages made uſe of in bringing the ſame, and paying Twenty Shillings for every Buſhel of ſuch Salt, and proportionably for a greater or leſſer Quantity, for which the Carrier, as well as the Owner, ſhall be liable, jointly and ſeverally, and the Perſons bringing or carrying the ſame to be Impriſoned by any one Juſtice of the

Peace,

Peace, by the ſpace of Six Months without Bail, and until the Penalty be paid. And for Eſtabliſhing an Equality in Trade, that all Fleſh Exported from *Scotland* to *England*, and put on Board in *Scotland*, to be Exported to Parts beyond the Seas, and Proviſions for Ships in *Scotland*, and for Foreign Voyages, may be Salted with *Scots* Salt, paying the ſame Duty for what Salt is ſo Employed, as the like Quantity of ſuch Salt pays in *England*, and under the ſame Penalties, Forfeitures, and Proviſions for preventing of Frauds, as are mentioned in the Laws of *England*: And that from and after the Union, the Laws and Acts of Parliament in *Scotland* for Pining, Curing, and Packing of Herrings, White Fiſh, and Salmon for Exportation with Foreign Salt only, without any Mixture of *Britiſh* or *Iriſh* Salt, and for preventing of Frauds in Curing and Packing of Fiſh, be continued in Force in *Scotland*, ſubject to ſuch Alterations as ſhall be made by the Parliament of *Great Britain*: And that all Fiſh Exported from *Scotland* to Parts beyond the Seas, which ſhall be Cured with Foreign Salt only, and without Mixture of *Britiſh* or *Iriſh* Salt, ſhall have the ſame

ſame Eaſes, Premiums, and Drawbacks, as are or ſhall be allowed to ſuch Perſons as Export the like Fiſh from *England*: And that for Encouragement of the Herring Fiſhing, there ſhall be Allowed and Paid to the Subjects, Inhabitants of *Great Britain*, during the preſent Allowances for other Fiſh, Ten Shillings Five Pence Sterling for every Barrel of White Herrings which ſhall be Exported from *Scotland*; and that there ſhall be allowed Five Shillings Sterling for every Barrel of Beef or Pork Salted with Foreign Salt, without Mixture of *Britiſh* or *Iriſh* Salt, and Exported for Sale from *Scotland* to Parts beyond Sea, alterable by the Parliament of *Great Britain*: And if any Matters of Fraud relating to the ſaid Duties on Salt ſhall hereafter appear, which are not ſufficiently provided againſt by this Article, the ſame ſhall be ſubject to ſuch further Proviſions as ſhall be thought fit by the Parliament of *Great Britain*.

Anno

Anno Quinto

ANNÆ Reginæ.

An Act for Eaſe of Her Majeſty's Subjects in relation to the Duties upon Salt, and for Making the like Allowances upon the Exportation of White Herrings, Fleſh, Oatmeal, and Grain called Beer, *alias* Bigg, as are to be made upon Exportation of the like from *Scotland*,

[*That is, ſo much of it as relates to the Duties upon Salt.*]

WHereas by the Articles of Union between the Kingdoms of England and Scotland, which are Agreed upon and Confirmed by an Act of this preſent Parliament, there are certain Conceſſions made for the Advantage of Her Majeſty's Subjects of that part of Great Britain called Scotland, in Matters

ters relating to the Duties upon Salt, and other Goods and Merchandizes, as are herein after mentioned, whereby Her Majesty's Subjects in England, Trading in Salt, and other the Commodities herein after particularly expressed, will be liable to great Disadvantages, unless Provision be likewise made for their Ease in the said Trade: We Your Majesty's most Dutiful and Loyal Subjects the Commons in Parliament Assembled, being desirous that there may be as great an Equality of Trade as is possible among all Your Majesty's Subjects, do beseech Your Majesty that it may be Enacted; And be it Enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in Parliament Assembled, and by the Authority of the same, That all Foreign Salt, that shall be Imported into the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, from

and

and after the First Day of May, One thousand seven hundred and seven, shall, upon the Landing thereof, be Weighed, Cellared, and Locked up in the Presence of an Officer for the Duties on Salt, under the Custody of the Merchant or Importer (who is to be at the Charge of the Cellarage or Store-house) and such Officer as the Commissioners for the Duties on Salt for the time being shall Appoint, in the Port or Place where the same shall be so Imported and Landed; and that it shall and may be Lawful to and for the Merchant or Importer of the said Salt, from time to time, in the Presence of an Officer for the Duties on Salt, and by Warrant or Permit under such Officer's Hand and Seal, to have what Quantity thereof his Occasions may require, not under a Weigh, or Forty Bushels at a time, giving Security for the Duty of what Quantity he Receives, payable in Six Months time after the Delivery of any such Salt; and

Salt Imported into *England*, *Wales*, or *Berwick*, after the 1 *May*, 1707 shall be weighed and lock'd up, and Merchant to have what Quantity he pleases, not under 40 Bushels and pay Duty in 6 Months after Delivery.

and in case such Merchant or Importer shall pay Ready Money upon the Delivery of the Salt, he shall have after the Rate of Ten Pounds per Cent. per Annum, out of the said Duties abated him.

If not secured liable to Duty and Forfeitures by former Acts.

II. And be it further Enacted by the Authority aforesaid, That if such Foreign Salt imported, shall not, upon the Landing thereof, be Secured, as aforesaid, the same shall be liable to Payment of Duties, and to such Penalties and Forfeitures, for not Paying or Securing such Duties, as if this Act had not been made; And that no Salt so Cellared and Locked up, as aforesaid, shall be Removed from any such Cellar or Place, without Notice first given to the Officer appointed for that Purpose, and without a Warrant or Permit for Conveying the same, as aforesaid, upon Pain of Forfeiting such Salt, and also upon Pain of Forfeiting Ten Shillings per Bushel, and also the Sum of Twenty Pounds for every such Offence, to be Recovered from the Person

If removed without Notice, &c. Importer forfeits 10 s. a Bushel and 20 l.

ſon or Perſons who Imported the ſame; and that every Carrier, or Perſon, who ſhall Carry, Convey, or Remove any ſuch Salt, without Notice firſt given to the Officer, and without a Warrant or Permit for Conveying the ſame, ſhall be liable to the like Forfeitures of Ten Shillings per Buſhel, and alſo Twenty Pounds for every ſuch Offence. Perſon removing it liable to the like forfeitures

III. Provided nevertheleſs, That where the whole Quantity of Foreign Salt, liable to Duty, Imported in any Ship or Veſſel, does not amount to Forty Buſhels, the Duties ſhall be Paid and Secured according to the Proviſions made by former Laws; Any thing herein to the contrary notwithſtanding. Under 40 Buſhels to pay Duty as formerly.

IV. And whereas Salt carried Coaſtwiſe is or may be liable to Waſte, Be it Enacted by the Authority aforeſaid, That any Merchant or Perſon, who, from and after the ſaid Firſt Day of May, One thouſand ſeven hundred and ſeven, ſhall Ship any Engliſh Salt, or Rock-Salt, to be carried Coaſtwiſe (viz.) Allowance for waſte of Salt carried Coaſtwiſe.

(viz.) from one Port of England or Wales, or the Port of Berwick upon Tweed, to any Port of England or Wales, or Berwick upon Tweed, the Duties having been Paid or Secured to be Paid, according to former Laws, shall have an Allowance made to him, after the Rate of Three Bushels for every Forty Bushels of English White Salt, and after the Rate of One Bushel and an half for every Forty Bushels of English Rock-Salt so Shipped to be Carried Coastwise, and proportionably for a greater or less Quantity, in Consideration of the Ordinary Waste in the Carriage thereof, which Allowance shall be made but once for the same Salt, altho' such Salt be carried from several Ports Coastwise, as aforesaid; and the proper Officer of the Port, where such Salt or Rock-Salt shall be first Shipped to be carried Coastwise, shall not only express the said Allowance on the Coast-Cocquet or Transire for the same, but also give gratis to the said Merchant

3 Bushels for 40 of White-Salt, and 1 Bushel and half for Rock.

Merchant, or other Person there Shipping the same, a Certificate under Hand and Seal, of the Number of Bushels of Salt so Shipped, and how much the Allowance hereby directed to be made at the Rates aforesaid doth amount to; which Certificate being produced to the Officer who first received the Duties of the said Salt, or took Security for the same, the Officer last mentioned shall Repay so much Money as he received for the Duties of the said Salt, or Rock-Salt, as is to be Allowed for Waste, as aforesaid; And if the Duties thereof shall not then have been paid in Money, then the said Officer shall Discount the said Allowance for Waste on the said Security.

Officer who received the Duty to pay or discount the Allowance.

V. And it is hereby Enacted, That in all Cases where, by the former Laws relating to the Duties on Salt, the time for Payment of the Duties on Rock-Salt is appointed to be Nine Months, there shall be Twelve Months time Allowed, instead of the said Nine Months;

12 Months to pay the Duty for Rock-Salt.

Months; and where the time for Payment of the Duties on other English Salt is by the said former Laws appointed to Six Months, there shall be Nine Months time Allowed instead of the said Six Months; and the Securities and Discounts for Prompt Payment after the said First Day of May next, shall be Regulated accordingly.

Nine Months for White.

VI. And be it Enacted by the Authority aforesaid, That for every Barrel of Salted Beef or Pork, which shall be Exported for Sale from any Port of this Kingdom, Dominion of Wales, or Town of Berwick upon Tweed, to Parts beyond the Seas, after the said First Day of May, One thousand seven hundred and seven, by any Person or Persons whatsoever, there shall be for each Barrel the like Allowances as are to be allowed upon Exportation of such Beef and Pork Exported from Scotland, which Allowance shall be paid by the Officer appointed to Collect the Duties upon Salt, in the same Port from whence any such Beef or

After the 1st of *May*, the like allowance on Exportation of Salted Beef and Pork, as in *Scotland*,

Pork

Pork shall be Exported, within Thirty Days after Demand thereof, on a Debenture to be prepared by the Collector of the Customs where such Beef or Pork shall be Entred out for Exportation, and Verified by the Person Executing the Office of Searcher in such Port, as to the Quantity of Beef and Pork actually Shipped for Sale, and that the same is Good and Merchantable, and that the Oath of the Exporter or Agent be first taken before the Principal Officers at the said Port, before the Debenture be allowed, who are hereby Required and Impowered to give the said Oath, That the Beef or Pork in such Debenture mentioned, was Salted with Salt for which the Duties had been Paid, and not Drawn back, and that the same is really Exported to Parts beyond the Seas for Sale, and that any part thereof was not Spent, or intended to be Spent for the Ships Use, and was not Re-landed, or intended to be Relanded; For which Debenture

within 30 days after demand, on a Debenture from the Collector of the Customs, verified by Searcher, as to the quantity Ship'd for Sale, and that they are Good and Merchantable and Oath made, that it was Salted with Salt that had paid the Duty,

and that they are really Exported for Sale.

ture no Fee or Reward shall be taken: And in case the Officer hereby directed to pay such Debenture, shall not have sufficient Money in his Hands to pay the same, then upon Certificate thereof by him made (which Certificate he is hereby required to give the Party gratis) the Principal Commissioners for Managing Her Majesty's Revenues of Excise upon Salt, for the time being, shall be Chargeable with the said Payment, to be made in course out of the first Money in their Hands arising out of the Duties upon Salt; and that it shall and may be Lawful for the Officers for the said Duties on Salt, in the several and respective Ports of the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, upon the Exportation of any Beef or Pork, and before the same shall be laid on Board for Exportation, to mark any Cask, Barrel, or other Vessel, wherein any such Beef or Pork shall be Exported, to the Intent it may be known that such Beef

Officer not having sufficient to pay, upon Certificate, Commissioners of Salt charged with Payment.

On Exportation, Officers may mark the Cask, &c.

or Pork has been Exported, and Allowances obtained on Exportation thereof, in case the same, or any part thereof, shall be Re-landed, or Re-imported.

VII. And be it further Enacted by the Authority aforesaid, That in case any Beef or Pork shall, after the same shall be Exported, be Re-landed or Re-imported, all the said Beef or Pork so Re-landed, or Re-imported, shall be forfeited and lost, and Forty Shillings per Barrel for every Barrel thereof, and so in Proportion for a greater or lesser Quantity, to be Recovered of the Importer or Proprietor thereof. Beef or Pork Re-landed forfeited, and 40 s. per Barrel.

VIII. And be it Enacted by the Authority aforesaid, That all Penalties and Forfeitures given by this or any former Law relating to the Duties of Excise upon Salt, shall be Distributed in manner following; (that is to say) One Moiety thereof to the Queen, Her Heirs and Successors, and the other Moiety thereof to the Officer or Officers who shall Seize, Sue, or Inform for the same, to Forfeitures distributed, One Moiety to the Queen, the other to the Officer.

be Recovered by Action of Debt, Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at Westminster.

Salt carried to *Ireland*, to be entred out thither.

IX. Provided always, and be it further Enacted by the Authority aforesaid, That from and after the said First Day of May, One thousand seven hundred and seven, there shall be no Debenture made out, or Drawback allowed for any Salt, or Rock-Salt Landed in Ireland, after the said First Day of May, One thousand seven hundred and seven, unless the Entry of the same Salt at Exportation be made for some Port in the Kingdom of Ireland.

Allowance for Waste to *Ireland*,

X. And whereas White-Salt and Rock-Salt, in the Exportation from England to Ireland, are liable to Waste; Be it therefore Enacted by the Authority aforesaid, That from and after the said First Day of May, upon Producing such a Certificate, as is by Law required, from the Collector and proper Officers of the Port or Place in Ireland, of the Quantity of what White-Salt and Rock-Salt

Salt was there Landed, the Exporter or Proprietor of such White-Salt and Rock-Salt, shall have an Allowance of Four Bushels for every Forty Bushels of White-Salt, and of Two for every Forty Bushels of Rock-Salt put on Board in England, in order to be Exported to Ireland, in Consideration of the Ordinary Waste in the Carriage thereof; and a Debenture or Debentures shall be Issued out gratis accordingly, by the Collector or proper Officer of the Port or Place in England, from whence such White-Salt or Rock-Salt was Exported, and the same shall be allowed, or paid to the Exporter or Proprietor, in like manner as Debentures are or shall be payable for Salt Exported.

4 Bushels in 40 for White Salt, and 2 for Rock,

On a Debenture from the Collector of the Customs, to be paid as Debentures for Salt Exported.

XI. And whereas by the several Acts of Parliament for Laying Duties on Rock-Salt, and Salt Refined from Rock-Salt, the Exporters of the same draw back more Money from the Salt-Revenue, than they Pay to her Majesty; For Prevention thereof, Be it Enacted by

Rock-Salt, or Refined, have no more Allowance on Exportation, than what was paid for Duty.

the Authority aforesaid, That from and after the said First Day of May, One thousand seven hundred and seven, no Person or Persons, who shall Export Rock-Salt, or Salt Refined from Rock-Salt, shall have any other, or greater Allowance on Prompt Payment and Exportation of the same, by way of Debenture, than what really and bona fide was before Paid for the Duty of the said Salt; And that no Person giving Bond and Security for the said Duty, payable within the time limited by Law, and Paying the same in Twenty eight Days after giving the said Security, shall be Entitled, on Exportation from England, Wales, or Berwick, to any other Advantage than to such a Debenture as shall Discharge the Bond and Security only given for the Payment of the said Duty.

If bonded, then to have a Debenture to discharge the Security.

XII. And whereas Foreign Salt Imported is allowed to be Cellared, or put into Warehouses, and the Duties thereof are to be Paid or Secured upon

on Delivery, as in this Act is mentioned; Be it Enacted by the Authority aforesaid, That all Merchants and other Persons Importing such Foreign Salt, from and after the said First Day of May, One thousand seven hundred and seven, shall be and are hereby Charged with the Duties for the full Quantity of Salt so Cellared, or put into Warehouses, and if upon Clearing any Cellar or Warehouse, in which the said Salt was Locked up, there be any Want of the said Quantity, the Importer or Importers of the said Salt so wanting, shall be Answerable for the same; Any thing herein contained to the contrary notwithstanding.

If Salt lock'd up be diminished, Importer shall be answerable for it.

Anno Sexto

ANNÆ Reginæ.

An Act to Explain the Act of the laſt Seſſion of Parliament, for the Eaſe of Her Majeſty's Subjects in relation to Allowances out of the Duties upon Salt carried Coaſtwiſe; and alſo an Act of the Firſt Year of Her Majeſty's Reign, in relation to certain Salt-works near the Sea-ſide and Bay of *Holyhead*, in the County of *Angleſea*.

Preamble. WHereas by an Act paſſed the laſt Seſſion of Parliament, Intituled, An Act for the Eaſe of Her Majeſty's Subjects in relation to the Duties upon Salt, and for making the like Allowances upon the Exportation of White Herrings, Fleſh, Oatmeal, and Grain called

called Beer, *alias* Bigg, as are to be made upon Exportation of the like from *Scotland*, It was Provided and Enacted, That any Person that shall Ship any English White-Salt, or Rock-Salt to be carried Coastwise, after the First Day of May, One thousand seven hundred and seven, from One Port of England or Wales, or the Port of Berwick upon Tweed, to any Port of England or Wales, or Berwick upon Tweed, the Duties having been Paid or Secured to be Paid according to former Laws, shall have an Allowance made to him, after the Rate of Three Bushels for every Forty Bushels of English White Salt, and after the Rate of One Bushel and an half for every Forty Bushels of English Rock-Salt so Shipped to be Carried Coastwise, and proportionably for a greater or less Quantity, in Consideration of the ordinary Waste in the Carriage thereof; which Allowance shall be but once made for the same Salt, although such Salt shall be Carried from several Ports Coast-

wise, as aforesaid: And whereas there has been some Doubt in relation to the Allowance for the ordinary Waste of Salt, where the said Salt has been Shipped to be Carried to a Member of the same Port, though at a considerable Distance from the same; Be it Enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament Assembled, and by the Authority of the same, That all Persons that shall (from and after the First Day of March, One thousand seven hundred and seven) Ship Salt to be Carried Coastwise by Cocquet or Transire, Twenty Miles by Sea, or more, or from the Port of Great Yarmouth in the County of Norfolk, to Lowestoff or Southwold Bay in the County of Suffolk, although unto a Member or Creek of the Port from whence it was first Shipped off, shall have an Allowance after the Rate of Three Bushels for every Forty

For Salt Shipt 20 Miles or more by Sea, or from *Yarmouth* in *Norfolk* to *Lowestoff*, or *Southwold*, there shall be allowed for Waste, 3 Bushels in 40 for White-Salt, and 1 Bushel and an half in 40 for Rock-Salt, and so proportionably.

ty

ty Bushels of English White-Salt, and after the Rate of One Bushel and an half for every Forty Bushels of English Rock-Salt, so Shipped to be Carried Coastwise, and proportionably for a greater or less Quantity, in Consideration of the ordinary Waste in the Carriage thereof, the Duties having been first Paid, or Secured to be Paid, according to former Laws; which Allowance shall be but once made for the same Salt, although such Salt shall be Carried Coastwise from several Ports, as aforesaid, or Members or Creeks of Ports.

II. And whereas by an Act made in the First Year of the Reign of Her present Majesty, It is Enacted, That no Rock-Salt whatsoever shall be Refined or Made into White-Salt, in any Place or Places whatsoever, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, except in such Places as are or shall be within Ten Miles distance of the respective Pit or Pits from whence such Rock-

Salt shall be taken, or at such Places as, on or before the Tenth Day of May, One thousand seven hundred and two, shall have been used for the Refining of Rock-Salt, under a Penalty therein Expressed: And whereas certain Salt-works have been with great Charges Erected near the Sea-side and Bay of Holyhead in the County of Anglesea in North-Wales, for the Making of White-Salt from Sea-water: And upon several Occasions Rock-Salt is very useful to strengthen the Brine in the said Works, when weakened by Fresh Water, or other Accidents: But the proper Use of the said Salt-works not being for the Refining Rock-Salt, it hath been doubted, whether Rock-Salt might be there used: For preventing such Doubts for the future, Be it Enacted by the Authority aforesaid, That Rock-Salt may be so used in the Making Salt from Sea-Water in the said Salt-works near Holyhead aforesaid; Any thing in the said Act, or in any other Law

Rock-Salt may be us'd at the Salt-works at *Holyhead*.

Law or Statute to the contrary notwithstanding, so as Her Majesty's Duties for all the Salt proceeding as well from the said Rock-Salt, as from the Sea-Water, be duly Charged, Answered, and Paid to Her Majesty's Use.

Anno Octavo

ANNÆ Reginæ.

By an Act made in the Eighth Year of the late Queen Anne, *Intituled,* An Act for granting to Her Majesty new Duties of Excise, and upon several Imported Commodities, and for Establishing a Yearly Fund thereby, and by other Ways and Means, to Raise Nine hundred thousand Pounds by Sale of Annuities, and (in Default thereof) by another Lottery, for the Service of the Year One thousand seven hundred and ten, *it is Enacted,*

I. AND for Preventing the Frauds which may be practised in Unshipping, to be Landed, any Pepper, Raisins, Mace, Cinnamon, Cloves, Nutmegs, Snuff, or any other Sort of Goods whatsoever,

subject to the Payment of Duties, without paying the same, as also to hinder the Importation of any sort of Prohibited Goods into Great Britain; Be it further Enacted by the Authority aforesaid, That if any Pepper, Raisins, Mace, Cinnamon, Cloves, Nutmegs, Snuff, or any other sort of Goods whatsoever, liable to the Payment of Duties, shall be Unshipped with Intention to be laid on Land (Customs and other Duties not being first Paid or Secured) or if any Prohibited Goods whatsoever shall be Imported into any part of Great Britain; then not only the said Uncustomed and Prohibited Goods shall be Forfeited and Lost, but also the Persons who shall be Assisting, or otherwise concerned in the Unshipping the said Prohibited and Uncustomed Goods, or to whose Hands the same shall knowingly come, after the Unshipping thereof, shall Forfeit Treble the Value thereof, together with the Vessels and Boats, and all the Horses, and other Cattle, and

Raisins, or any uncustomed Goods, Unshipped without paying Duty, Forfeited, and treble the Value, &c.

and Carriages whatsoever, made use of in the Landing, Removing, Carriage, or Conveyance of any of the aforesaid Goods; One Moiety of all which Forfeitures and Penalties shall be to the Use of Her Majesty, and the other Moiety to him or them that will Seize or Sue for the same, to be Recovered by Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed.

After 20 *April*, 1710. Security of 30 *l.* to be given by Claimers of seized Goods,

II. And for Preventing the great Charges that the Officers of the Customs, seizing Goods Prohibited and Uncustomed, are put to, by groundless and vexatious Claims, Entred thereto in the Court where such Goods are Prosecuted; Be it Enacted by the Authority aforesaid, That every Person, upon Entry of any Claim in the Court, where such Prohibited and Uncustomed Goods are Prosecuted, shall, from and after the Twentieth Day of April, One thousand seven hundred and ten, be obliged to give Security, in the Penalty of Thirty Pounds, to

Answer

Answer and pay the Costs occasioned by such Claim, and, in Default of giving such Security within the Time limited by the Course of that Court for Entring Claims, such Goods shall be recovered.

in default, Goods recoverable.

Anno

Anno Duodecimo

ANNÆ Reginæ.

An Act for Allowing a Drawback upon the Exportation of Salt, to be made use of for the Curing of Fish taken at North Seas, or at *Isleland*.

Preamble. Whereas the Fishing for Cod in the North Seas, and at Isleland, gives great Employment to the Navigation of this Kingdom, and Breeds up great Numbers of Hardy and Industrious Mariners for Defence of the Realm, and Improvement of Commerce: And whereas the said Fishing Trade cannot be so effectually carried on, unless Salt for Curing Cod taken there may be had free of Excise: For the Preservation therefore and Encouragement of the said Trade,

Be

Be it Enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament Assembled, and by the Authority of the same, That the Master of any Boat or Vessel Bound on a Fishing Voyage to the North Seas, or Isleland, may take on Board his said Boat or Vessel, in any Port of Great Britain, such Quantities of British Salt, as he shall judge proper and necessary for his said Voyage, such Master paying, or giving Security to pay the Duties due and payable for the same; which Money shall be repaid, or Security shall be discharged, in such manner as is herein after mentioned.

Master of a Vessel bound for North-Seas, &c. may take Salt on board, paying or securing the Duties.

II. And be it Enacted by the Authority aforesaid, That the Officer of the Place where the said Salt was made, and the Duties thereof paid, or secured to be paid, shall, upon demand, deliver gratis to such Master of the Vessel, a Certificate under his Hand and Seal, of the particular

Officer to give Certificate of the Payment of the Duty.

particular Quantity of Salt Shipped on Board his Veſſel for the North Seas, or Iſleland, and that the Duties on ſuch Salt have been paid, or ſecured to be paid.

Cod, Ling, or Hake, from the North Seas, or *Iſleland*, may be Imported,

III. And be it Enacted by the Authority aforeſaid, That Codfiſh, Ling, or Hake, which have been Caught and Cured at the North Seas, or at Iſleland, may be Imported and Landed, ſo as Oath be firſt made before the Landing thereof, by the Owner or Proprietor of ſuch Fiſh, or the Maſter of the Veſſel, before the Officer for the ſaid Duties in the Port or Place where ſuch Fiſh ſhall be Imported, Brought in, or Landed (who is hereby Impowered and Required to Adminiſter the ſame without Fee or Charge) That all the Fiſh ſo Imported came from the North Seas, or Iſleland, and were Caught and Cured there; and ſo as the ſaid Fiſh be, at the Landing thereof, and before the ſame be Removed from the Shore, Tendred to the Officer of the Port for the ſaid Duties, to

Oath being made that they came from thence, and were caught and cured there, and be tendred to have part of their Tails cut off.

have

have Part of the Tail of every such Codfish, Ling, or Hake cut off, that no Allowance for such Fish be Obtained upon Exportation; And the said Officer is hereby Impowered and Required to Cut off Part of the Tail of all such Fish on the Importation thereof: And in case any such Fish shall be Landed before the same shall be Tendred to the Officer, to have Part of the Tail cut off, as aforesaid, all the Fish so Landed shall be Forfeited, and double the Value thereof, to be Recovered of the Importer or Proprietor thereof.

If landed before tendred to have part of their Tails cut off, forfeited, and double the Value.

IV. And be it Enacted by the Authority aforesaid, That if any of the Salt, so made Use of in Curing of Fish, shall Remain, such foul Salt shall be thrown over Board and Destroyed in the presence of the Officer for the Salt-Duties for such Port, before the Collector shall Sign his Certificate.

If any foul Salt remain, it shall be thrown over board, and destroyed in the presence of the Salt-Officer before signing a Certificate.

V. And be it Enacted by the Authority aforesaid, That if it shall happen, that any of the Salt so taken on Board for

Curing

Curing of Fish, shall not have been used for that purpose, It shall and may be Lawful to and for the Master of such Ship or Vessel, to land the said Salt, so as an Entry be made thereof within Ten Days after his Coming into any Port in Great Britain that he shall first Arrive at, and the Duties paid down for the same, before such Salt, or any part thereof, shall be landed or taken out of any such Ship or Vessel: And if such Master shall Neglect or Refuse to Enter such Salt, in such Port where he shall first Arrive, and Pay down the Duties for the same within the said Ten Days (Except in case of his being Driven into any Port, or Detained there by Stress of Weather, or contrary Winds, or other unavoidable Necessities) then and in such case all the Salt on Board such Ship or Vessel shall be Forfeited, and double the Value thereof, to be Recovered of the Owner or Proprietor of such Fish, or the Master of the Vessel, or the

Salt brought back unused, to be entred in Ten Days, and the Duties paid, on pain of forfeiting the Salt, and double the Value.

the Perſon Commanding the ſame in that Voyage.

VI. And be it Enacted by the Authority aforeſaid, That the Maſter of ſuch Boat or Veſſel, upon producing to the Collector of the Salt-Duties for the Port where he Imports his Fiſh, ſuch Certificate of the Quantity of Salt taken on Board, and that the Duties of it were Paid, or Secured to be Paid, and making Oath before the ſaid Collector, of the particular Quantity of the Salt in ſuch Certificate mentioned, that was made uſe of in Curing of Codfiſh, Ling, or Hake, Caught and Cured at the North Sea, or at Iſleland, and that the ſaid Fiſh have been all Marked, as aforeſaid, that there may be no Allowance obtained for the ſame upon Exportation (which Oath the ſaid Collector is hereby Impowered and Required to Adminiſter without Fee or Charge) ſhall Receive gratis from the ſaid Collector a Certificate of the ſame, which, together with a Certificate of Payment of the Duty

Maſter producing Certificate of Payment of Duty, and making Oath what Salt was uſed in Curing Cod, &c. caught at the North Sea, &c. ſhall receive a Certificate of it; Upon which, and a Certificate of Payment of the Duty for the Remainder, his Security ſhall be diſcharged, and Money paid ſhall be repaid.

Duty of the Remainder of the Salt Taken in for that Voyage, if there shall be any Remainder (which Certificate he shall also receive gratis) being Produced to the Collector of the Salt-Duties for the Place where the Duties on the said Salt were Paid, or Secured to be Paid, such Security shall be Discharged, and all and every Sum and Sums of Money Paid for the Duty of the said Salt shall be Repaid upon Demand by the said Collector, without Fee or Reward.

British Salt shipped for curing of Fish in the North Seas, or *Isleland*, perishing at Sea, or taken by Enemies,

VII. And be it further Enacted by the Authority aforesaid, That if the Master of any such Boat or Vessel shall have Taken in any Quantity of British Salt, for the Curing of Fish in the North Seas, or at Isleland, as aforesaid, the Duties of the Salt having been Paid, or Secured to be Paid, and the Vessel on which such Salt, as aforesaid, is Shipped, shall either perish at Sea, or be taken by Enemies with such Salt on Board her, That in such Case, any Merchant or Person, Owner

er of the said Salt, shall, upon Proof made before the Justices of the Peace at the Quarter Sessions held for the County, Riding, Division, or Town wherein he doth Inhabit, of the Loss of such Salt so Shipped, Receive from the said Sessions a Certificate that such Proof was made before them, and upon Producing the said Certificate to the Officer of the Place where the Duty on such Salt shall have been Paid, or Secured to be Paid, such Security shall be Discharged, and so much Money as was actually Paid for the Duty of the said Salt, shall be Repaid upon Demand by the said Officer, without Fee or Reward: Provided such Proof be made within Nine Months after such Loss or Taking, as aforesaid.

on Proof at the Quarter-Sessions for the Place where the Owner doth inhabit, of the loss of the Salt, he shall have a Certificate, and producing it to the Officer to whom the Duty was paid or secured, the Security shall be discharged, and the Money paid for the Duty shall be repaid: so as the Proof be made within 9 Months after such Loss or Taking.

VIII. And be it further Enacted by the Authority aforesaid, That all Penalties and Forfeitures given by this, or any former Law, relating to the Duties of Excise upon Salt, shall be distributed in Manner following (That is to say) One Moiety

Forfeitures distributed,

One Moiety to Her Majesty, the other Moiety to the Officer.

Moiety thereof to Her Majesty, Her Heirs and Successors, and the other Moiety to the Officer or Officers who shall Seize, Sue, or Inform for the same,

How to be recovered.

to be Sued for, Recovered, and Levied, in such Manner and Form, and with such Power of Mitigation, as any Fine, Penalty, or Forfeiture may be Sued for, Recovered, Levied, and Mitigated by any Law of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at Westminster; and all and every Officer and Officers for the said Duties on Salt, are hereby Authorized and Impowered to Seize all Salt, and other things which by this, or any former Act or Law relating to the Duties on Salt, are declared to be Forfeited.

Persons sued may plead the General Issue,

IX. And be it Enacted by the Authority aforesaid, That if any Person or Persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in Pursuance of this, or any other

of

of the Statutes relating to the Duties of Excise upon Salt, or the Powers thereby given, he or they shall or may Plead the General Issue, and give this Act, and the Special Matter in Evidence for his Defence; and if upon a Tryal, a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs become Nonsuit, Discontinue, or forbear Prosecuting the said Actions, then such Defendant and Defendants shall have double Costs to him or them Awarded, against such Plaintiff or Plaintiffs, for which Costs he shall have Remedy, as in other Cases where Costs are by Law given to Defendants.

and if a Verdict pass for the Defendant, &c.

shall have double Costs.

Anno Quinto

GEORGII I. Regis.

By an Act made in the Fifth Year of the Reign of His late Majeſty, King George *the Firſt, intituled,* An Act againſt Clandeſtine Running of Uncuſtomed Goods, and for the more effectual Preventing of Frauds relating to the Cuſtoms, *it is Enacted,*

AND whereas an Act was made in the Twelfth Year of the late Queen Anne, intituled, An Act for the preſerving all ſuch Ships and Goods thereof, which ſhall happen to be forced on Shore, or ſtranded upon the Coaſts of this Kingdom, or any other of Her Majeſty's Dominions; wherein is recited (among other things) That many Ships of Trade, after all their Dangers at Sea eſcaped, have unfortunately, near

near Home, run on Shore, or been Stranded on the Coasts thereof, and been barbarously plundered by His Majesty's Subjects, and their Cargoes imbezilled, and when any Part has been saved, it has been swallowed up by the Exorbitant Demands for Salvage, to the great Loss of His Majesty's Revenue, and Damage of His Majesty's Trading Subjects; and therefore it is, by the said Act (among other things) Enacted, That such Ships, Vessels, or Goods, so to be saved, as therein is mentioned, shall remain in the Custody of the Officer of the Customs, or his Deputy, for the Purposes of the said Act; and if such Goods shall not be legally claimed by the rightful Owner within the time therein limited, that then Publick Sale shall be made thereof (and, if perishable Goods, forthwith to be sold) and, after all Charges deducted, the Residue of the Monies arising by such Sale, with a fair and just Account of the whole, shall be trans-

mitted to His Majesty's Exchequer, there to remain for the Benefit of the Owner; which Act was made perpetual by another Act of the Fourth Year of His Majesty's Reign, made in that Behalf: And whereas from the Want of Express Words, whereby to subject Stranded Goods, so saved, to the Payment of Customs and other Duties, a Doubt has arisen, whether such Goods are liable to pay the same, to the great Loss of His Majesty's Revenue, and contrary to the true Intent and Meaning of the said Acts; Be it therefore Enacted and Declared by the Authority aforesaid, That all Goods, Wares, and Merchandizes, which from and after the five and twentieth Day of March, One thousand seven hundred and nineteen, shall be Salved out of any Ship or Vessel, that shall happen to be Forced on Shore, or Stranded upon the Coasts of the Kingdom (not being Wreckt Goods, or Jetsham, Flotsham, or Lagan) shall, after Charges of Salvage,

Goods saved out of any stranded Ship, after Salvage and Charges paid, liable to Customs, &c.

Salvage, and other Charges paid, as aforesaid, be subject and liable to the Payments of the like Customs and other Duties, with such Drawbacks upon Exportation, and the like Allowances and Abatements, as such Goods, Wares, or Merchandizes would, by any Law or Laws now in Force, be liable unto, and entitled to have, in case the same were regularly imported; any thing in the aforesaid Acts, or any other Act to the contrary notwithstanding.

II. And whereas by reason of the great Duties which are payable on several Foreign Goods and Merchandizes, fraudulent Practices and Combinations may be carried on between the Importers and Owners of such Goods, by themselves, or their Agents, and the Officers of the Revenue, in pursuance whereof such Goods are seized, and, after Condemnation, on Payment of the King's Share of the Value at which the same shall be Appraised (which Value is very often less than the Duties)

such Goods are Returned to the Importers and Owners, or their Agents, upon their giving a moderate Gratification to the Officer, according to the Agreement made, whereby His Majesty may be greatly defrauded of His Duties: For Prevention whereof, Be it Enacted by the Authority aforesaid, That if any Officer of the Revenue shall directly or indirectly make any Collusive Seizure of Foreign Goods, to the Intent that the same may Escape Payment of the Duties, he shall not only Forfeit the Sum of Five hundred Pounds, but be incapable of serving His Majesty in any Office or Employment in the Revenue, as also the Importer and Owner of the Goods so collusively Seized, shall Forfeit Treble the Value thereof; One Moiety of which Penalties and Forfeitures shall be to His Majesty, His Heirs and Successors, and the other Moiety to him or them who shall Inform or Sue for the same by Action of Debt, Bill, Plaint, or Information in any of

Penalty on Officer making collusive Seizure, 500 *l.* and incapacitated.

Penalty on Importer, treble Value.

Moiety to the King, Moiety to the Informer.

of His Majesty's Courts of Record at Westminster, or in the Court of Exchequer in Scotland; wherein no Essoign, Protection, or Wager of Law, or any more than One Imparlance shall be allowed.

III. Provided nevertheless, That if the Officer or Importer and Owner of the Goods shall discover such his Offence to the Commissioners of the Customs in England or Scotland respectively, within two Months after the same shall have been committed, so as his Accomplice or Accomplices in such Colluſive Seizure be Convicted thereof, the Offender so discovering shall be clearly Acquitted and Discharged of such his Offence. Officer or Importer discovering his Accomplices in 2 Months, acquitted.

IV. And be it further Enacted by the Authority aforesaid, That if any Person, other than the Officer of the Revenue making such Colluſive Seizure, or the Importer and Owner of the Goods so Seized, shall, within three Months after such Seizure, discover to the Commissioners of the Customs in Reward for any other discovering in three Months.

England or Scotland respectively, any Person or Persons who shall have been guilty of such Fraud, so as such Person or Persons be Convicted thereof, the Person so discovering shall receive to his own Use one Half Part of His Majesty's Share of what shall be Recovered on the Conviction of such Offender or Offenders.

Anno

Anno Quinto

GEORGII I. Regis.

An Act for Recovering the Credit of the *Britiſh* Fiſhery in Foreign Parts; and for better Securing the Duties on Salt.

WHereas it is found by Experience, that the Allowances given by the ſeveral Acts of Parliament relating to the Duties on Salt upon the Exportation of Fiſh, do much exceed the Duty of the Salt uſed in Curing the ſame, which is ſo far from being an Encouragement to a fair Trade, that it is rather an Inducement to the Curers and Exporters of Fiſh to commit ſeveral Frauds, by Curing the ſaid Fiſh in ſo Deficient a manner, that it will but juſt ſerve the Examination upon Shipping it off, and not Preamble.

keep good to Foreign Markets, to the great Diſparagement of the Britiſh Fiſhery, as well as Diminution of His Majeſty's ſaid Duties: Be it therefore Enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament Aſſembled, and by Authority of the ſame, That the preſent Allowances given by the Laws relating to the Duties upon Salt upon the Exportation of Fiſh, ſhall not be paid for any Fiſh that ſhall be Exported from and after the Four and twentieth Day of June, One thouſand ſeven hundred and nineteen; but that the Curers of Fiſh ſhall from thenceforth be allowed to Import Foreign Salt, or take from any Salt-Work, or Salt-Pits, any ſuch Quantity of Britiſh Salt, where the ſame is allowed by Law for the Curing of Fiſh for Exportation, as they ſhall think proper for Curing Fiſh for Foreign Markets, without paying any Duty to His Majeſty

The preſent Allowances given on Salt ſhall not be paid for any Fiſh exported after 24 *June*, 1719.

Curers of Fiſh for Exportation may uſe Foreign Salt, or *Britiſh* Salt, without Duty, except the Cuſtoms.

Majesty for the same, except the Customs payable upon the Importation thereof; such Foreign Salt being landed, or such British Salt being taken from the said Salt-Pits, or Salt-Works, and Weighed in the Presence of an Officer for the Duties on Salt; and such Foreign or British Salt being lodged in a Warehouse, under the Lock and Key of the said Officer, as well as the Proprietor of the said Salt; Which Foreign or British Salt, so lodged as aforesaid, shall remain in the Custody of the said Officer jointly with the said Proprietor of the said Salt, during all the several Intervals of the respective Fishing Seasons; the Proprietor or Proprietors, or his or their Agent or Agents, Entring at the next Office for the Duty on Salt, the respective Quantities of Foreign or British Salt so lodged by him or them from time to time, as aforesaid; And the said Officer keeping an Account of every respective Quantity of the said Salt, so Entred and Lodged in his Custo-

Such Salt to be Weighed and Warehoused.

At every Fishing Season Proprietor to make Oath of the Quantity, and that it is intended for Curing Fish for Exportation only:

dy, as aforesaid; And that at the beginning of every of the several Fishing Seasons, the Proprietor or Proprietors of the said Salt, or his or their Agent or Agents, shall make Oath in Writing before the Officer for the Duty on Salt, at the Office nearest to the Place where the said Salt is lodged, Declaring the Quantity of the Foreign or British Salt respectively lodged as aforesaid; and that all the said Salt is intended for the Curing of Fish for Exportation only, and shall not by his or their Order, Consent, or Connivance, directly or indirectly, be sold, given away, or any ways delivered, but for the Purpose aforesaid; After which Oath so made as aforesaid, and Filed up by the said Officer in the said Office for the Duty on Salt, as aforesaid, the Officer in whose joynt Custody with the Proprietor or Proprietors, his or their Agent or Agents the Salt has Continued, during the Interval of the Fishing Season, shall deliver into the sole

Then the Salt to be delivered to the Proprietor.

ſole Cuſtody of the ſaid Pro-
prietor or Proprietors, his or
their Agent or Agents, all the
ſaid Salt for the Curing of
Fiſh taken during the ſaid Fiſh-
ing Seaſon; and that at the
End of every Fiſhing Seaſon,
the Officer for the ſaid Duty
on Salt ſhall take a particular
Account of the Quantities of
Foreign and Britiſh Salt reſpe-
ctively remaining in Hand;
Which remaining Salt ſhall be
immediately Locked up in the
joynt Cuſtody of the ſaid Offi-
cer and Proprietor or Proprie-
tors, his or their Agent or A-
gents, as aforeſaid; and the
ſaid Proprietor or Proprietors,
his or their Agent or Agents of
the ſaid Salt, uſing the ſaid
Salt, as aforeſaid, ſhall, as
ſoon as poſſible after the End
of every Fiſhing Seaſon, deli-
ver alſo an Account in Writing
into the ſaid Office for the Duty
on Salt, as aforeſaid, contain-
ing the Quantity of Fiſh Ex-
ported, or Entred and Shipped
to be Exported, on which the
Salt taken away after its De-
livery into the ſole Cuſtody of

After the Fiſhing Seaſon an Account to be taken of the remaining Salt, and to be warehouſed.

Proprietor to give an Account of the Quantity of Fiſh exported, on which the Salt was uſed, &c.

the said Proprietor or Proprietors, his or their Agent or Agents, has been used or consumed, together with a Certificate or Certificates by the proper Officers of the several Ports where the said Fish were Shipped for Exportation, verifying the said Account; which Certificates the said Officers are hereby directed to give gratis; which said Account, delivered into the said Office, as aforesaid, shall be affirmed by the Oath of the said Proprietor or Proprietors using the said Salt, as aforesaid, or his or their Agent or Agents who have used the same, and shall remain in the said Office, to the end that the Quantity of Fish Cured for Exportation, and the Quantity of Salt used in Curing the said Fish, may from time to time appear upon Oath, and be compared together; and in case any of the said Salt shall be delivered over to any other Persons, and used by them in Curing of Fish, the several Quantities of Salt so delivered over, shall be expressed in the said Account;

Salt delivered over to any other to be accounted for.

count; and each Person to whom such Salt shall be so delivered, or his Agent, shall likewise upon Oath make another Account of the particular Quantity of such Salt used by each of them in the Curing of Fish so Exported or Shipped for Exportation, as aforesaid; which said Account, together with proper Certificates, as aforesaid, shall likewise be Transmitted into the Office aforesaid, there to remain for the Purposes above mentioned: But if such Proprietor or Proprietors, his or their Agent or Agents, or any other Person or Persons, to whom any Quantity of Salt shall be by them delivered over, as aforesaid, shall, for the space of Six Months after the end of every respective Fishing Season, neglect or refuse to deliver such Account attested upon Oath, as aforesaid, such Proprietor or Proprietors, and such other Person or Persons as aforesaid, shall, for every such Offence, forfeit Forty Pounds. Penalty 40 *l.*

II. And

II. And to the end that no Part of the Salt delivered into the sole Custody of the Proprietor or Proprietors thereof, or of his or their Agent or Agents, or by them to any other Persons, for the Curing of Fish for Exportation only during the said several Fishing Seasons, may be sold, given away, or otherwise delivered, or used, directly or indirectly, but for the Purpose aforesaid; and to obviate the Frauds which the Publick Revenue would otherwise be Exposed to by the present Relaxation of the former Laws, and the Indulgence intended hereby to the fair Trader: Be it Enacted by the Authority aforesaid, That for every Bushel of Salt so taken out of the Cellars or Saltworks, which shall not be accounted for in the manner above mentioned, by the Oaths of the Persons and proper Certificates, or by Certificate from the Justices of the Peace at the Quarter-Sessions, that Proof was there made that such Salt was put on Board any Boat or Vessel

Every Bushel of Salt taken out of the Cellars, and not accounted for, forfeits 20 s.

Veſſel for Curing of Fiſh at Sea, and was there taken by Enemies, or otherwiſe Loſt or Periſhed at Sea, or ſhall not be returned into, or found remaining at the End of every Fiſhing Seaſon, in the Cellars or Warehouſes, as aforeſaid, the Proprietor or Proprietors thereof, his or their Agent or Agents, who took out the ſame, or the Perſon or Perſons to whom the ſame, or any part thereof, was delivered for Curing of Fiſh, as aforeſaid, ſhall reſpectively, according to each of their reſpective Quantities with which they ſtand accountable, forfeit and pay the Sum of Twenty Shillings; and every ſuch Perſon ſelling, giving away, uſing, or delivering any ſuch Salt, or conſenting, or being any ways privy to the ſelling, giving away, uſing, or delivering ſuch Salt, directly or indirectly, otherwiſe than for the Purpoſes aforeſaid, ſhall forfeit, pay, and undergo the Penalties and Punithments herein after mentioned; That is to ſay, Every Proprietor of ſuch

Such Salt ſold, given away, uſed, or bought, otherwiſe than for Curing Fiſh, forfeits 20 s. the Buſhel.

such Salt, or his Agent, for every Bushel of such Salt so sold, given away, used, or delivered, shall forfeit and pay the Sum of Twenty Shillings, One Third Part thereof to the Use of His Majesty, His Heirs, and Successors, and the Remainder thereof to such Person that shall Inform or Sue for the same; and every other Person buying, taking, or using any such Salt, otherwise than for the Purposes aforesaid, and in the Manner aforesaid, shall forfeit and pay the Sum of Twenty Shillings for every Bushel of Salt so bought, delivered, or used, and after that Rate for a greater or lesser Quantity; One Third Part thereof for the Use of His Majesty, His Heirs, and Successors, and the Remainder thereof to such Person or Persons that shall Inform or Sue for the same: Which said Sums or Penalties shall be levied in such manner as other Penalties herein after mentioned are to be levied; or in default of Payment of such Sums, within

Fourteen

Fourteen Days after Conviction of such Crime, and where no sufficient Effects can be found to answer the same, the Person or Persons so Offending shall be sent to the House of Correction, there to be Whipt, and kept to Hard Labour for any time not exceeding Three Months.

In default of Payment, Offender to be sent to the House of Correction.

III. And for Preventing the Imbezelling of Salt lodged under the Lock and Key of the Officer and Proprietors, during the Intervals of the respective Fishing Seasons; Be it Enacted by the Authority aforesaid, That for every Bushel of such Salt so Lodged, which shall either be carried away, or shall be found wanting at the Redelivering thereof into the sole Custody of the Proprietor, reasonable Allowances for the Waste of such Salt being first made, the said Proprietor or Proprietors shall forfeit Twenty Shillings.

Salt wanting at Redelivering, forfeits 20 s. the Bushel.

IV. And for Preventing any Frauds, Imbezelments, or Misapplication of any Foreign Salt, after it is Imported or Landed, and

and before it is Cellared and Stored up under the joynt Custody of the Proprietor and the Officer for the Salt-Duties, for Curing of Fish for Exportation, as aforesaid, and of any British Salt after its being weighed and taken away from the Salt-Works or Salt-Pits of Great Britain, and before it is Stored and Locked up by the Proprietor and the Officer for the Salt-Duties, for Curing of Fish for Exportation, as before mentioned: Be it Enacted by the Authority aforesaid, That any Person or Persons, who from and after the Four and twentieth Day of June, One thousand seven hundred and nineteen, shall take away, imbezel, or misapply any Foreign Salt, after the Importation or Landing thereof, and before it is Cellared and Stored up for the Curing of Fish, as above mentioned, shall forfeit and pay the Sum of Twenty Shillings for every Bushel of Foreign Salt so taken away, imbezelled, or misapplied, reckoning such Foreign Salt at Eighty

Foreign Salt imbezelled after Importation, and before Cellaring, forfeits 20 s. the Bushel, at 84 *lb.* to the Bushel.

and

and four Pounds Weight to the Bushel, and so in proportion for a greater or less Quantity; and any Person or Persons, who, from and after the said Four and twentieth Day of June, One thousand seven hundred and nineteen, shall take away, imbezel, or misapply any British Salt after it is weighed at, and carried from any Salt-Work or Salt-Pit in Great Britain, and before it is brought unto, and locked up in any Cellar or Storehouse by the Proprietor and the Officer for the Salt-Duties for the Curing of Fish, as directed by this Act, every such Person or Persons shall forfeit and pay the Sum of Ten Shillings for every Bushel of British Salt so taken away, imbezelled, or misapplied, reckoning such British Salt at Fifty and six Pounds Weight to the Bushel, and so in proportion for a greater or less Quantity.

British Salt imbezelled forfeits 10 *s.* the Bushel, at 56 *lb* to the Bushel.

V. And for the better Encouragement of the Fishing Trade of Great Britain, Be it Enacted by the Authority aforesaid, That for

Allowances on Fish exported.

for all such Fish hereafter mentioned, as shall be Exported from any Port or Place in Great Britain into Parts beyond the Seas by any Person or Persons whatsoever, the Rates or Sums of Money hereafter expressed; that is to say, For every Cask or Vessel of Pilchards or Scads, containing Fifty Gallons, Seven Shillings; For every Hundred of Codfish, Ling, or Hake (except Dried Codfish, Ling, or Hake, commonly called Haberdines) which shall contain in Length Fourteen Inches, or upwards, from the Bone in the Fin to the Third Joynt in the Tail of every such Fish, Five Shillings; For every Barrel of Wet Codfish, Ling, or Hake, containing Thirty two Gallons, Two Shillings; For every Hundred Weight of Dried Codfish, Ling, or Hake, commonly called Haberdines, Three Shillings; For every Barrel of Salmon, containing Forty two Gallons, Four Shillings and Six Pence; For every Barrel of White Herrings, containing

Thirty

Thirty two Gallons, Two Shillings and Eight Pence; For every Barrel of Full Red Herrings, containing Thirty two Gallons, One Shilling and Nine Pence; For every Barrel of clean Shotten Red Herrings, containing Thirty two Gallons, One Shilling; For every Last of Dried Red Sprats, One Shilling; and so in proportion for a greater or lesser Quantity of all and every the said Kinds of Fish, shall be paid by the Officer appointed to Collect the Duties on Salt in the same Port from whence any such Fish shall be Exported, within Thirty Days after Demand thereof, on a Debenture to be prepared by the Collector of the Customs in the Port where such Fish shall be Entred out for Exportation, and verified by the Person Executing the Office of Searcher in such Port, as to the Quantity of Fish actually Shipped; and that the Oath of the Exporter or Agent be first taken before the Principal Officers of the said Port before the Debenture

ture be allowed (who are hereby Required and Impowered to give the said Oath) That the Fish in such Debenture mentioned were British taken, and really Exported to or for Parts beyond the Seas, and not Relanded, or intended to be Relanded in Great Britain; for which Debenture no Fee or Reward shall be taken; and in case the Officer hereby directed to pay such Debenture shall not have sufficient Money in his Hands to pay the same, then, upon Certificate thereof by him made (which Certificate he is hereby required to give the Party gratis, and without Delay) the Principal Commissioners for Managing His Majesty's Revenue of Excise upon Salt for the time being, shall be Chargeable with the said Payment, to be made in Course out of the first Money in their Hands arising out of the said Duties upon Salt; and the said Debentures for Fish Exported from Scotland shall be paid by the Commissioners of the Customs or Excise in Scotland,

land, at the Option of the Merchant, in the same manner as Debentures for Fish Exported are now by Law made payable; and any Officer neglecting or refusing to pay the said Money, or to give such Certificate as is here directed, shall forfeit Double the Sum so to be paid to the Party grieved, to be Recovered by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed: And that it shall and may be Lawful for the Officers for the said Duties on Salt, upon the Exportation of any Codfish, Ling, or Hake, and before the same shall be laid on Board for Exportation, to Cut off Part of the Tail of every such Codfish, Ling, or Hake, to the intent it may be known that such Codfish, Ling, or Hake hath been Exported, and Allowances obtained on Exportation thereof, in case the same shall be Relanded or Reimported; And also that it shall be Lawful, upon the Exportation of any Pilchards, Scads, White Herrings,

Officers to cut off part of the Tail of Codfish, &c. before the Exportation,

and to mark the Barrels wherein Pilchards, &c. are.

Herrings, Red Herrings, Salmon, or Dried Red Sprats, and before the same shall be laid on Board for Exportation, to mark any Cask, Barrel, or other Vessel, wherein any such Pilchards, Scads, White Herrings, Red Herrings, Salmon, or Dried Red Sprats, shall be Exported, to the intent it may be known that such Pilchards, Scads, White Herrings, Red Herrings, Salmon, or Dried Red Sprats, have been Exported, and Allowances obtained on Exportation of the same, in case the same be Re-landed or Re-imported; and that in case any Codfish, Ling, or Hake, or any Pilchards, Scads, White Herrings, Red Herrings, Salmon, or Dried Red Sprats, shall (after the same shall be Exported) be fraudulently Re-landed in Great Britain, or Re-imported, all the said Fish so Re-landed or Re-imported shall be forfeited and lost, and Double the Value thereof, to be Recovered of the Importer or Proprietor thereof; and that no Allowance shall be paid out of

Such Fish relanded, forfeited, &c.

No Allowance for Unmerchantable Fish.

of the said Duties on Salt for or on account of the Exportation of any Fish that shall not be well Cured, or shall be Unmerchantable.

VI. And be it Enacted by the Authority aforesaid, That it shall and may be Lawful for the Officers for the said Duties on Salt, at all times when Fish are Curing, Bulking, or Packing, and at all other times, in the Day (or in the Night) in the Presence of a Constable, or other Lawful Officer of the Peace, to Enter and Come into the Cellars and Warehouses of all Curers of Fish, to View and Inspect them, during the time of their Curing Fish; and to Gauge the Salt when they shall think it necessary for the Discovering of any Frauds; and to Mark the Casks wherein the Fish are put up for Exportation, and to see them Exported; and if any Person or Persons shall Obstruct or Hinder any of the said Officers in the Performance of their Duties aforesaid, then, and in every such Case, the Person Offend-

Officers may enter into Warehouses to view the Fish Curing, &c.

Resisting Officer forfeits 20 l.

ing therein shall forfeit the Sum of Twenty Pounds.

Fish lost or spoiled before the Ship proceeds on her Voyage, to be allowed the Bounty.

VII. And be it Enacted by the Authority aforesaid, That where any Fish entitled by Law to any Premium or Allowance upon Exportation thereof, shall be Loaden for Exportation, and duly Entred and Past by the proper Officer, at any time after the Twenty fifth Day of March, One thousand seven hundred and nineteen, and the said Fish shall be Lost or Spoiled before the Ship's Proceeding on her Voyage, as aforesaid, then the proper Officer of the Port or Ports where the said Fish so Lost or Spoiled was or shall be Entred, shall be obliged, upon due Proof thereof made upon Oath before any of the Chief Officers of such Port, who have hereby Power to Administer the same, by the Proprietor or Proprietors of the said Fish, or his or their Agents, to make out Debentures for the Premium or Bounty of the said Fish, as if the said Fish had been actually Exported to Parts beyond the Seas: Provided

vided the said Fish was sunk in the Sea or Port where the said Ship was Lost or Destroyed, in the sight of the proper Officer, where any of the said Fish shall come ashore; and that no Use be made of the said Fish by the Proprietor or Proprietors, or his or their Agents; and that the said Officer is hereby required to cause such Fish to be Burnt, or otherwise Destroyed; Any thing in this or any other Act to the contrary notwithstanding.

VIII. And be it further Enacted by the Authority aforesaid, That if any Red Herrings or Sprats shall, during the time of Drying or Curing, be Burnt or Consumed by Fire, by which means such Red Herrings or Sprats shall be rendred unfit for Use, in such case the Number or Quantity of Red Herrings or Sprats so Burnt, Consumed, or rendred Unfit for Use, shall be computed by the Proprietor of the said Herrings or Sprats, in Conjunction with the Salt-Officer of the said Port or Place, according

Red Herrings or Sprats consumed by Fire, to be taken as if they were really Exported.

to the beſt of their Skill and Judgment; which Computation ſo made, and added to the Account to be given in of the Quantity of Herrings or Sprats Exported or Shipped for Exportation, ſhall be accepted and taken at the Salt-Office in the ſame manner, as if all the ſaid Herrings had been really Exported.

Salt Imported for *Jerſey*, &c. liable to the ſame Duties as Foreign Salt.

IX. And whereas by an Act made in the Third Year of the Reign of His preſent Majeſty King George [Intituled, An Act for Continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and ſeventeen; And to Authorize Allowances to be made to certain Receivers; and to Obviate a Doubt concerning Goods Imported from the Iſlands of *Jerſey*, *Guernſey*, *Sark*, and *Alderney*; And to aſcertain the Duties upon Sheep-skins and Lamb-skins; And to prevent Frauds in the Duties upon Starch; And for making forth Duplicates of Exchequer Bills, Lottery Tickets, and Orders, Loſt, Burnt, or Deſtroyed; And for Enlarging the time for adjuſting Claims in ſeveral Lotteries;

And

And for preventing Frauds in the Duties on Low-Wines and Spirits carried Coaſtwiſe] It is Enacted, That the Inhabitants of the Iſlands of Jerſey, Guernſey, Sark, and Alderney, ſhall and may, with and under ſuch Certificates and Oaths as are therein mentioned, Import into any Lawful Port of Great Britain, any Goods, Wares, or Merchandizes of the Growth, Produce, and Manufacture of the ſaid Iſlands, or any of them, without paying any Cuſtoms, Subſidies, or Duties, for or in reſpect thereof, except ſuch Exciſe, or other Duties, as is now, or ſhall hereafter, for the time being, be due and payable for the like Goods of the Growth, Produce, and Manufacture of Great Britain: And whereas it is found by Experience, that the Indulgence and Bounty given by the ſaid Act, has been an Occaſion of Tempting many Evil-diſpoſed Perſons to bring in great Quantities of French Salt from Guernſey, under a Pretence that the ſame was of the Produce of that Iſland, by Certificates,

which are since discovered to be Forged; to the great Prejudice of the Revenue, and the Diminution of the Trade of the Makers of Salt in Great Britain: Be it Enacted by the Authority aforesaid, That from and after the First Day of May, One thousand seven hundred and nineteen, all Salt Imported from any of the said Islands, shall be liable to the same Duties upon the Importation thereof, as any other Foreign Salt whatsoever.

The Contents of the Herring and Salmon Barrel.

X. And be it further Enacted by the Authority aforesaid, That from and after the First Day of June, One thousand seven hundred and nineteen, the Contents of the Herring and Salmon Barrel shall be the same throughout the whole United Kingdom of Great Britain; That is to say, the Herring Barrel shall contain Thirty two Gallons; and the Salmon Barrel Forty two Gallons; and that all Exportation of Salmon or Herrings in Barrels of a different Size or Content, the empty Herring Barrels now in

hand

hand excepted, shall be adjudged and taken to be an Unlawful Exportation, and shall not Entitle the Exporter to any Premium in respect of the same.

XI. Provided nevertheless, forasmuch as it may be convenient for the Merchants, for the better Stowage in the Ships, in which such Exportation of Herring or Salmon is made, to Pack up some part thereof in Half Barrels: Be it Enacted by the Authority aforesaid, That it shall and may be Lawful to Export Herring or Salmon in Half Barrels, according to the Proportion of the Barrels abovementioned respectively, but in no other Barrels or Cask of any other Size or Content whatsoever; and they shall, by Virtue of this Act, be Entitled to a proportionable Premium or Drawback for every such Half Barrel, videlicet, Half what they would be Entitled to in case the Exportation had been made in Whole Barrels. Herrings and Salmon may be exported in Half Barrels.

XII. And whereas by the said Laws relating to the Duties on

Salt, it is Provided, That no Person whatsoever shall make use of any Brine for the Pickling or Curing of Flesh or Fish, or for Preserving of any Provisions, before the same is boiled into Salt: For the better Preventing Frauds therein, Be it further Enacted by the Authority aforesaid, That every Person who shall Carry or Convey, or cause any Brine to be Carried or Conveyed from the Pits (other than such Person or Persons, who are known Proprietors of Pans for Boiling the same into White Salt) shall forfeit and lose the Sum of Forty Shillings for every Gallon of Brine so Carried and Conveyed, and so proportionably for a greater or lesser Quantity.

Brine carried from the Pits, for Curing Flesh or Fish, to forfeit 40 s. per Gallon.

XIII. And whereas by an Act of Parliament made in the Second and Third Years of the Reign of Her late Majesty Queen Anne, Intituled, An Act for the better Securing and Regulating the Duties upon Salt, It is Provided, That in case any Ship or Vessel should come into

to

to any Port of England, Wales, or Berwick upon Tweed, from Ireland, or any other Foreign Part, having on Board any Quantity of Salt, which was taken in only for the necessary Provisions of the Ship for such Voyage, or for Curing of Fish, it should be lawful for the Master of such Ship or Vessel to Land the Salt, so as an Entry should be made thereof within Ten Days after his first Coming into such Port, and the Duties paid down or secured for the same, before the same, or any Part thereof, should be Landed or Taken out of any Ship or Vessel; nevertheless for want of sufficient Penalties to enforce Obedience thereto, several Masters of Vessels, who, since the Making the said Act, have Imported such Salt, have refused or neglected to enter and pay the Duties for the Salt by them so Imported as aforesaid, within the time limited by the said Act: Be it therefore Enacted by the Authority aforesaid, That in case any Master of any Ship or Vessel, who,

Foreign Salt imported, taken in for neceſſary Proviſion for the Voyage, or for curing of Fiſh, not entred in Ten Days, forfeited, and double the Value.

ſhall, after the Twenty fourth Day of June, One thouſand ſeven hundred and nineteen, Import or Bring into any Port or Place in Great Britain from Ireland, or any other Foreign Part, any Quantity of Salt, which was taken in only for the neceſſary Proviſions of the Ship for ſuch Voyage, or for Curing of Fiſh, as aforeſaid, ſhall refuſe or neglect to Enter and Pay, or Secure the Duty for the ſame, within Ten Days after his firſt Coming into any ſuch Port or Place, and before the ſame, or any Part thereof, ſhall be Landed or Taken out of any ſuch Ship or Veſſel, all the Salt ſo Imported ſhall be Forfeited and Loſt, and the Maſter, or other Perſon, Commander of the Ship or Veſſel wherein any ſuch Salt ſhall be Imported, or the Owner or Importer of ſuch Salt, ſhall likewiſe Forfeit double the Value thereof.

XIV. And be it further Enacted by the Authority aforeſaid, That no Proprietor or Owner of Salt-Works, or who ſhall have

have any Interest in, or any Rent, Profit, or Benefit reserved upon, issuing out of, or any ways arising by any Salt-Pits, Salt-Works, Store-Houses, or other Places made use of by any Maker, Refiner, Importer, or Dealer in Salt, shall Act as a Justice of the Peace in any Matter or Thing relating to the Duties on Salt, or any Offence committed against the Laws relating to the same. No Owner of Salt-Works to act as Justice of Peace in Matters relating to Salt-Duties.

XV. And be it further Enacted, That all and every Master and Commander of any Ship or Vessel whatsoever, that from and after the Four and twentieth Day of June, One thousand seven hundred and nineteen, shall Transport or Carry any Foreign Salt from Scotland, or any of the Islands thereunto belonging, into England, or from any one Place or Port to any other Port or Place within the Kingdom of Great Britain, shall, before he or they Land or Deliver such Salt on Shore (by him so Transported or Carried) deliver to the Officers for Collect- Master of Ship carrying Salt from *Scotland* to *England*, or Coastwise, shall before Landing give a Particular of the Salt to the Salt-Officer on Oath, &c.

Collecting the Duties on Salt in the said Port or Place appointed to receive the same, a true Particular of the Quantity so Transported and Carried, as aforesaid, Signed by the Officers for Collecting the said Duties on Salt, and by the Officers of the Customs for the Port or Place from whence the said Ship or Vessel came; and then the Master, or his Mate, or the Boatswain of such Ship or Vessel, shall make Oath before the Commissioners for Collecting the said Duties on Salt, or their Officers, some or one of them (who are hereby Impowered to Administer the same without Fee or Reward) that to his Knowledge there hath not been laid on Board, or taken into the said Ship or Vessel, any Salt, since he or they came from such Port as aforesaid; And in case such Ship or Vessel be to deliver one part of her Salt at one Port, and another part at another Port or Ports, that then the Officers for Collecting the said Duties, any Officers of the Customs,

where

where such Salt shall be delivered, shall Certify on the Backside of the Cocquet, Transire, or other Warrant, or else by Certificate only under the Hands and Seals of the Officers, how much, and what Quantity of the Salt mentioned in the Cocquet, Transire, or other Warrant, from the Port from whence such Ship or Vessel came, hath been there Landed and Delivered, upon the Penalty of Forfeiting double the Value of the Salt that shall be otherwise delivered, and Ten Shillings per Bushel.

XVI. And be it further Enacted, That it shall and may be Lawful to and for the Officer and Officers of the said Duties on Salt, at every Unlading Port or Creek of such Ship or Vessel, to go on Board the same, before the Delivery thereof, and to demand a Sight of such Cocquet, so to be given as aforesaid, and to Weigh the Salt upon Unlading the same; and if the Salt on the Weighing the same shall be found to be

Salt-Officers may demand a Sight of the Cocquet, and weigh the Salt.

be more in Weight than what is contained in the said Cocquet, that then the Surplusage that shall exceed the Quantity contained in the said Cocquet, shall be Forfeited, the one Moiety thereof to the Use of His Majesty, His Heirs and Successors, and the other Moiety thereof to the Person that shall Inform or Sue for the same; And if the Master of such Ship or Vessel shall refuse to shew unto such Officer the said Cocquet, upon due Request made, to the end he may see whether the Salt so Unlading be the same Quantity with that contained in the Cocquet, That then, and in such case it shall be Lawful for the said Officer to seize the said Salt, and detain the same until the said Cocquet be produced: Provided always, That if the said Cocquet, having been duly taken out, be not shewn to such Officer in Four Days after the Seizure thereof, That then, and in such case, the Salt so Seized shall be Forfeited.

Master refusing, Officer may seize the Salt till Cocquet produced, &c.

XVII. And

XVII. And whereas the Importers of Foreign Salt do, after they come into Port, and before they Enter and Land the same, or Proceed further on their Voyage to some other Port, frequently Run Salt in Boats, and other small Vessels, in the Night-time; and if the Officers Discover the same, the Persons on Board such Boats or other Vessels, not only refuse to suffer the Officers to come on Board to see if they have any Salt in their Vessels, but frequently Beat and Abuse them: Be it Enacted by the Authority aforesaid, That from and after the Four and twentieth Day of June, One thousand seven hundred and nineteen, it shall and may be Lawful to and for the Officers of the Customs, or the Officers of the Duties on Salt, and every of them, to go on board any Boat, Lighter, or other Vessel lying in any Port or Place, or riding upon the Sea-Coasts, and to Search the same, and to see if there be any Salt on Board, and to Seize such Salt, in case the same

Officers of the Customs, or Salt, may go on board any Vessel, to see if there be any Salt there, &c.

same be found in any other Vessel than that wherein such Salt was Imported or Brought into the said Port or Place, unless the same had been duly Entred, or the Duties paid or secured; and all such Salt shall be Forfeited and Lost, or the Value thereof, to be Recovered of the Master or Owner of such Boat or Vessel, who shall likewise be liable to all other Penalties and Forfeitures, as if the same had been Landed without Entring or Payment of the Duty; and every Person or Persons, who shall Obstruct or Hinder any Officer or Officers in going on board any such Boat or Vessel, and Searching the same, shall, for every such Offence, forfeit and lose the Sum of Forty Pounds.

Hindring Officer forfeits 40 *l.*

Recital of the Salt-Act 2 *Anne.*

XVIII. And whereas by an Act made in the Second Year of the Reign of Her late Majesty Queen Anne, Intituled, An Act for the better Securing and Regulating the Duties on Salt, Reciting, that great Sums of Money were paid out of the Duties upon Salt, on account of Deben-

Debentures for Salt Shipt to be Exported to Foreign Parts, which Salt was afterwards very often fraudulently Relanded on the Coasts of England and Wales; It is Enacted, That no Salt whatsoever, being of the Produce or Manufacture of England, Wales, Berwick upon Tweed, Scotland, or Ireland, nor any other Salt coming from Ireland, Scotland, or the Isle of Man, shall, after the First Day of June, One thousand seven hundred and four, be Imported or Brought into any Port or Place within England, Wales, or Berwick upon Tweed, nor taken out of any Ship or Vessel, nor put on Shore within any of the said Ports or Places, upon Pain that all the Salt so Imported or Brought in, taken out of any Ship or Vessel, or Landed or put on Shore contrary to the true Intent and Meaning thereof, shall be Forfeited and Lost; and that the Ship or Vessel, in which any such Salt shall be so Imported or Brought in, or out of which any such Salt shall be taken, or put on Shore,

together

together with all her Tackle and Apparel, shall also be Forfeited and Lost; and every Person, that shall take any such Salt out of any such Ship or Vessel, or carry the same on Shore, or convey the same from the Shore when Landed, or be aiding or assisting therein, shall forfeit the Sum of Twenty Pounds for every such Offence, or suffer Six Months Imprisonment: And whereas some Doubts have arisen, whether English Salt, which is not actually Exported to Parts beyond the Seas, but only put on board Boats, Barges, Ships, or other Vessels, in order to be Exported, be within the Intent and Meaning of the said Act, although the Revenue in such case is liable to as great Frauds: And whereas great Frauds are frequently committed in Relanding Fish after the same are Exported, or Shipt to be Exported, for want of a sufficient Provision: For Preventing thereof, be it Enacted by the Authority aforesaid, That no Salt or Rock-Salt whatsoever,

nor

nor any Herrings, Pilchards, Scads, Codfish, Ling, Hake, Salmon, or Dried Red Sprats whatsoever, shall, after the same be put on board any Boat, Barge, Ship, or Vessel whatsoever, in any River, Port, or Place in Great Britain, in order to be Exported to Parts beyond the Seas, from and after the Four and twentieth Day of June, One thousand seven hundred and nineteen, be taken out of such Boat, Barge, Ship, or Vessel, otherwise than to put such Fish into the Ships in which the same are to be Exported, nor put on Shore within any of the said Ports or Places, except in the Presence of some Officer of the Salt-Duties, under the same Penalties and Forfeitures, as in and by the said last recited Act is Directed and Appointed.

No Salt, or Fish, after being put on board, to be taken out, or put on Shore, but in presence of a Salt-Officer.

XIX. And whereas the Importers of Foreign Salt do frequently Run the same on Shore, without Entry, or Payment of Duty; which evil Practice might in a great measure be prevented, if more suitable Penalties

were provided for Discouraging the same: Be it therefore Enacted by the Authority aforesaid, That in case any Foreign Salt shall be Landed, or put on Shore, before due Entry be made thereof with the Collector or Officer appointed for the said Duties on Salt, in the Port or Place where the same shall be Imported, or before the Duty thereon be fully Satisfied and Paid, or without a Warrant for the Landing thereof, every Person, who shall Land or put the same on Shore, or Convey the same from the Shore when Landed, or be Aiding or Assisting therein, shall, over and above the Penalties already given by Law for such Offence, forfeit and lose the Sum of One hundred Pounds.

Foreign Salt put on Shore before Entry, forfeits 100 *L*

XX. And whereas in the Laws relating to the Salt-Duties, it is Provided, That Salt Shipped to be Carried Coastwise from one Port to another, shall not be Landed till the Master hath produced a Certificate of the Quantity of Salt put on Board at the Port from whence

he

he came, and hath made Oath that there hath not been any Salt taken in since; but there is no Provision made to Regulate Boats and Barges, that take in Salt to be carried down any River, in order to be put on Board any Ship, as aforesaid: Be it therefore Enacted by the Authority aforesaid, That upon the Reshipping any Salt, British or Foreign, or any Rock-Salt, from any Boat, Barge, Trow, Lighter, or other Vessel, into any other Ship or Vessel, and before any Dispatches be Granted for the Salt so Reshipped, the Master, Mate, Chief Bargeman, or Chief Boatman, that comes along with the Salt that is to be Shipped on Board another Vessel, shall make Oath before the Officer of the Salt-Duties (who is hereby Impowered to Administer the same) that all the Salt or Rock-Salt, that he took in or Loaded at the Place of Loading (mentioning the Quantity) is truly Reshipped on Board the Vessel that he shall Reship it on, and that there was no Salt or Rock-

On Reshipping of Salt, Master to be sworn, &c.

Salt added to it, or taken from it, at such Place of Lading, or since he came from it, to the best of his Knowledge and Belief, under the Penalty of Forfeiting double the Value of the Salt that shall be otherwise Reshipped, and likewise Ten Shillings per Bushel.

Penalty, double Value, and 10 s. per Bushel.

XXII. And be it further Enacted by the Authority aforesaid, That all Penalties and Forfeitures given by this Act, or any other Law relating to the Duties upon Salt (except where it is otherwise directed by this Act) shall be Distributed in manner following (That is to say) One Moiety thereof to His Majesty, His Heirs and Successors, and the other Moiety to the Officer or Officers who shall Seize, Sue, or Inform for the same, to be Sued for, Recovered, and Levied, in such Manner and Form, and with such Power of Mitigation, as any Fine, Penalty, or Forfeiture may be Sued for, Recovered, Levied, and Mitigated, by any Law of Excise, or by Action of Debt, Bill, Plaint, or Information in any

Distribution of Forfeitures.

any of His Majesty's Courts of Record at Westminster; and all and every Officer and Officers for the said Duties on Salt, are hereby Authorized and Impowered to Seize all Salt, and other things, which by this or any other Act or Law relating to the Duties on Salt, are declared to be Forfeited.

General Issue.

XXIII. And be it Enacted by the Authority aforesaid, That if any Person or Persons, shall at any time be Sued or Prosecuted for any thing by him or them done or executed, in pursuance of this or any other Statute relating to the Duties upon Salt, or the Powers thereby given, he or they shall or may Plead the General Issue, and give this Act and the special Matter in Evidence for his Defence; and if upon Tryal a verdict pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs become Nonsuit, Discontinue, or forbear Prosecuting the said Actions, then such Defendant and Defendants shall have double

Costs to him or them awarded against such Plaintiff or Plaintiffs, for which Costs he shall have Remedy, as in other Cases where Costs are by Law given to Defendants.

Anno

Anno Octavo

GEORGII I. Regis.

An Act for taking off the Duty upon all Salt uſed in the Curing of Red Herrings, and laying a proportionable Duty upon all Red Herrings conſumed at Home only; and for aſcertaining the Cuſtoms and Exciſe payable for the Sugar-Houſes in *Scotland*, and for making an Allowance for Salt loſt in any Harbour or River of this Realm; and for the better ſecuring the Duties on Salt delivered in *Scotland*.

[*That is, ſo much of it as relates to the Salt Duties.*]

I. WHereas by an Act of Parliament made in the Fifth Year of His preſent Majeſty's Reign, Intituled, An Act for Recovering the Credit of Preamble.

the *Britiſh* Fiſhery in Foreign Parts, and for better Securing the Duties on Salt; It is Enacted, That all Curers of Fiſh ſhall be allowed to Import Foreign Salt, or take from any Salt-Works, or Salt-Pits, any ſuch Quantity of Britiſh Salt, where the ſame is allowed by Law, for Curing of Fiſh for Exportation, as they ſhall think proper for Curing Fiſh for Foreign Markets, without paying any Duty to His Majeſty for the ſame, except the Cuſtoms payable upon the Importation thereof; in conſequence whereof, all Red Herrings ſpent within this Realm, are or ſhould be cured with Salt that has paid the Duties; but in regard the ſame are cured promiſcuouſly, it is difficult to diſtinguiſh them from ſuch as are intended to be Exported; whereby His Majeſty may be defrauded in His Revenue, without a proper Remedy for preventing the ſame; Be it therefore Enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of

the

the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That at the Beginning of every Fishing Season for Herrings, the Proprietor or Proprietors of the Salt, delivered Duty Free for the Curing of Herrings for Exportation, pursuant to the said Act, or his or their Agent or Agents, shall, instead of the Oath required by the said Act, make Oath in Writing before the Officer for the Duty on Salt, at the Office nearest to the Place where the said Salt is lodged (who is hereby impowered to administer the same) declaring the Quantity of the Foreign or British Salt respectively lodged for Curing of Fish; and that all the said Salt is intended for the Curing of Fish for Exportation only, and shall not by his or their Order, Consent, or Connivance, directly or indirectly, be sold, given away, or any way delivered, but for the Purpose aforesaid; Except so much thereof, as shall be used

At every Fishing Season for Herrings, Proprietors, &c. instead of the Oath required by the Act of 5 *Geor.* 1. to make Oath of the Quantity of Salt intended for Curing Fish for Exportation:

Except Salt used for Red Herrings for Home Consumption.

for Curing such Red Herrings as shall be entred with the Officer of the Place for Home Consumption, and charged with the Duties by this Act chargeable thereupon.

Curer of Red Herrings, after 25 *March*, 1722 before he remove them (except for Exportation) to make Entry, and pay 1 s. 8 d. for every Thousand.

II. And be it Enacted by the Authority aforesaid, That every Maker or Curer of Red Herrings, from and after the Twenty fifth Day of March, One thousand seven hundred and twenty two, before he remove any Red Herrings (except for Exportation) from the Office or Place where the same shall be cured, shall, from time to time, make Entry thereof at the next Salt-Office, and shall pay to His Majesty, His Heirs, and Successors, a Duty of One Shilling and Eight Pence for every Thousand of Red Herrings so to be removed, and so in Proportion for a greater or lesser Quantity: And that in case such Red Herrings shall be packed or put up in Casks, then the Number of Herrings in each Cask shall be marked on the Head thereof; and upon Entry, and Payment of the

Casks to be marked.

Duty,

Duty, and Marking each Cask, as aforesaid, a Permit shall be given gratis by the Salt-Officer, expressing the Number of Red Herrings, for which the Duties shall be paid, as aforesaid, and the Marks and Numbers of such Casks, and for what Place the same are intended, and whether to be sent by Land or Water Carriage, on Pain of Forfeiting all the Red Herrings that shall be removed or carried away before Entry be made, and the Duty paid, and without the Casks being marked, and Permit obtained, as aforesaid, and of the Cask or Vessel in which such Herrings shall be found, and also the Sum of Forty Shillings for every Thousand of Red Herrings so removed, and so in Proportion for a greater or lesser Quantity, to be recovered from the Person or Persons, who shall so remove or carry away the same; One Moiety thereof to the Use of His Majesty, his Heirs, and Successors, and the other Moiety to the Officer or Officers, who shall

Upon Entry, &c. Permits to be given gratis.

Penalty on Removal before Entry, &c.

Moiety to the King, Moiety to the Officer informing.

ſeize, ſue, or inform for the ſame, to be ſued for, recovered, and levied, in ſuch Manner and Form, and with ſuch Power of Mitigation, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, and mitigated by any Law of Excile, or by Action of Debt, Bill, Plaint, or Information, in any of his Majeſty's Courts of Record at Weſtminſter; and all and every Officer and Officers of his Majeſty's Cuſtoms, Excile, or Duties upon Salt, are hereby authorized and impowered to ſeize all ſuch Red Herrings, ſo removed or carried before Entry, and Payment of Duty, and all other Things performed, as aforeſaid, and the ſaid Cask or Veſſels wherein they ſhall be found

Officer to ſeize Red Herrings removed before Entry, &c.

III. And be it further Enacted by the Authority aforeſaid, That the Proprietor or Proprietors of the Salt delivered Duty Free, for Curing Red Herrings for Exportation, his or their Agent or Agents, ſhall, in the Account, which after the End

Proprietor of Salt, &c. to expreſs the Quantity of Red Herrings entred for Home Conſumption.

End of every Fishing Season they are to deliver in Writing into the Salt-Office, containing the Quantity of Fish exported or entred, and Shipped to be exported, on which the Salt taken away after its Delivery into the sole Custody of the said Proprietor or Proprietors, his or their Agent or Agents, has been used or consumed, as by the former Law is directed (and under the Penalties thereby prescribed) express also the Quantity of Red Herrings entred for Home Consumption, on which such Salt has been used or consumed.

IV. And whereas by the aforesaid Act in the Fifth Year of His Majesty's Reign, the Proprietor or Proprietors of Salt delivered Duty Free for the Curing of Fish for Exportation, are required at the End of every Fishing Season, to deliver an Account in Writing into the Salt-Office, containing the Quantity of Fish exported or entred, and Shipped to be exported, on which the Salt taken away after its De-

livery into the sole Custody of the said Proprietor or Proprietors, his or their Agent or Agents, has been used or consumed, together with a Certificate or Certificates by the proper Officers of the several Ports, where the said Fish were shipped for Exportation, verifying the said Account: And whereas it may happen, that such Fish may never be exported, for want of an Opportunity to Ship them while they are Good and Merchantable, so that the Proprietors of the Salt can have no such Certificate, as is by the said Act required; Be it therefore Enacted, That in such Case, the Owner of the Fish may cause them to be destroyed in the Presence of an Officer of the Salt-Duties; and the Officer's Certificate, that such Fish were destroyed in his Presence, shall be admitted to verify the Account of the Proprietor of the Salt used in Curing them, instead of the Officer's Certificate, that they were shipped for Exportation, required by the said Act.

Owner of Fish may cause them to be destroyed in Presence of Officer, whose Certificate shall be admitted instead of Certificate of Exportation, required by the Act 3 Geor. 1.

V. Provided

V. Provided always, and it is hereby further Enacted by the Authority aforesaid, That in case the Duties of Excise on Salt (which now amount to Three Shillings and Four Pence per Bushel on home-made Salt, and Six Shillings and Eight Pence per Bushel on Foreign Salt) or any of them, shall cease, determine, or be redeemed by Parliament, then the Rate or Duty of One Shilling and Eight Pence per Thousand, hereby imposed upon Red Herrings, shall cease to be lessened, in Proportion to the Duties on Salt that shall so cease, determine, or be redeemed; Any thing herein contained to the contrary notwithstanding.

Duty of 1 s. 8 d. per Thousand upon Red Herrings shall cease to be lessened, in Proportion to Duties on Salt.

VI. And for the more regular Accounting for such Salt as shall be delivered Duty Free, for the Curing of Fish for Foreign Markets, after the Five and twentieth Day of March, One thousand seven hundred and twenty two, Be it Enacted by the Authority aforesaid, That all such Quantities of

Salt delivered Duty Free to be accounted for yearly after 25 *Mar.* 1722, &c.

Foreign or British Salt, as shall be so delivered after the said Five and twentieth Day of March, One thousand seven hundred and twenty two, shall be accounted for Yearly, as the aforesaid Act directs, within Three Months after the Expiration of each Year; and every Person or Persons, who shall receive into his or their sole Custody any Quantity of Foreign or British Salt Duty Free, for Curing of Fish for Foreign Markets, that shall neglect or refuse to weigh over to the proper Officer what of that Salt shall remain in his or their Hands, or shall neglect or refuse to deliver to the proper Officers Yearly, within Three Months after the Expiration of each respective Year, such Accounts of the Salt received, as aforesaid, and of the Fish cured therewith, and exported as the Act directs, together with a Certificate or Certificates by the proper Officers of the several Ports, where the said Fish was shipped for Exportation, verifying the said Account (which Certificates

the

the said Officers are hereby required to give gratis, and without Delay) shall, for every such Offence, forfeit and lose Ten Shillings per Bushel, to be recovered of the Proprietor or Proprietors, Person or Persons, to whom, or for whose Use or Account the said Salt was delivered, for every Bushel so delivered to, or received by them; One Moiety of all which Penalties aforesaid to be to His Majesty, His Heirs, and Successors, and the other Moiety to the Officer or Officers who shall sue or inform for the same, to be sued for, recovered, and levied in such Manner and Form, and with such Power of Mitigation, as any Fine, Penalty, or Forfeiture may be sued for, recovered, levied, and mitigated by any Law of Excise, or by Action of Debt, Bill, Plaint, or Information in any of His Majesty's Courts of Record at Westminster, or in the Court of Exchequer in Scotland, wherein no Essoign, Protection, or Wager of Law shall be allowed.

Penalty on Neglect of Delivery of Accounts of Salt received, &c. of Fish cured and exported.

VII. And

VII. And whereas by Stoyms and violent Rages of the Tides from Sea, into several Ports and Harbours of this Realm of England, divers Ships, Barges, and Lighter-Boats, laden with Salt, for which the Duty and Excise charged thereon were duly paid, have been stranded, overset, sunk, and cast away, within the Bounds and Limits of the same Ports and Harbours, before the same Salt, or any Part thereof, have been landed or delivered on Shore, whereby the said Salt hath perished and been wholly lost, and many of His Majesty's good Subjects, Owners of such Salt, have sustained great and heavy Damages thereby, for which no Relief or Redress, in respect to the said Duty and Excise, have hitherto been provided: And whereas by an Act of Parliament made in the Second Year of the Reign of Her late Majesty Queen Anne, Intituled, An Act for the better securing and regulating the Duties of Salt, it is, among other Things, Provided

ved and Enacted, That in such Cases, where any Salt, for which the said Duty hath been paid, shall by violent or stormy Weather be lost at Sea, any Merchants, or other Persons, Owners of the said Salt, being Subjects of this Realm, shall, upon due Proof made thereof before such Justices, at such Times, and in such Manner, and with such Restrictions, as in the same Act are set forth, shall receive Certificate of such Proof as is therein directed, upon producing thereof to any the Officers appointed to collect the Duties on Salt, the said Officer or Officers shall let such Persons buy the like Quantity of Salt, as is expressed in such Certificate to be lost, without paying any Duty or Excise for the same, as in and by the said Act is expressed; Be it therefore Enacted by the Authority aforesaid, That all and every such Merchants, and others, as aforesaid, who shall be Owners of any Salt, which, after due Payment of the said Duty, shall perish or be

Relief for Salt perished, or lost by Storms in any Harbour or River of this Realm.

be lost in any of the Ports, or Harbours, or Rivers of this Realm, by Storms or Rages of the Tides from Sea, or otherwise, as aforesaid, shall, upon such Proofs to be made thereof in all Points, and in Manner as by the said recited Act is directed, shall be entitled to such Certificate, and thereupon to such Right and Privilege in all Respects, as any Owners of the like Salt lost at Sea, in the like Case are entitled to by virtue of the said Act; any former Law or Statute to the contrary notwithstanding.

Anno Octavo

GEORGII I. Regis.

An Act for taking off the Duty upon all Salt uſed in the Curing and Making of White Herrings, and inſtead thereof laying a proportionable Duty upon all White Herrings conſumed at Home only; and for making an Allowance for Tobacco Exported from *Scotland*, in the Time therein mentioned; and for giving farther Relief to the Refiners of Rock-Salt.

[*That is, ſo much of it as relates to the Salt-Duties,*]

Preamble.

WHereas by an Act of Parliament made in the Fifth Year of his preſent Majeſty's Reign, intituled, An Act for Recovering the Credit of the *Britiſh* Fiſhery in Foreign Parts, and for better Securing the Duties on Salt, it

it is Enacted, That all Curers of Fish shall be allowed to Import Foreign Salt, or take from any Salt-Works, or Salt-Pits, any such Quantity of British Salt, where the same is allowed by Law, for Curing of Fish for Exportation, as they shall think proper for Curing Fish for Foreign Markets, without paying any Duty to His Majesty for the same, except the Customs payable upon the Importation thereof; in Consequence whereof, all White Herrings, spent within this Realm, are or should be cured with Salt that has paid the Duties; but in regard the same are cured promiscuously, it is difficult to distinguish them from such as are intended to be Exported, whereby His Majesty may be defrauded in His Revenue, without a proper Remedy for Preventing the same; Be it therefore Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament

ment assembled, and by Authority of the same, That at the Beginning of every Fishing Season for Herrings, the Proprietor or Proprietors of the Salt delivered Duty free for the Curing of Herrings for Exportation, in that Part of Great Britain called England, Wales, and Berwick upon Tweed, pursuant to the said Act, or his or their Agent or Agents, shall, instead of the Oath required by the said Act, make Oath in Writing before the Officer for the Duty on Salt, at the Office nearest to the Place where the said Salt is lodged (who is hereby impowered to administer the same) declaring the Quantity of the Foreign or British Salt respectively lodged for Curing of Fish; and that all the said Salt is intended for the Curing of Fish for Exportation only, and shall not, by his or their Order, Consent, or Connivance, directly or indirectly, be sold, given away, or any way delivered, but for the Purpose aforesaid; Except so much thereof as shall be used for

At Beginning of Fishing Season for Herrings, Proprietor, &c. in *England*, &c. instead of the Oath required by the Act 5 *Geor.* I. to make Oath of the Quantity of Salt intended for Curing Fish for Exportation, &c.

Except Salt used for Curing White Herrings for Home-Consumption, &c.

for Curing such White Herrings as shall be entred with the Officer of the Place for Home Consumption, and charged with the Duties by this Act chargeable thereupon.

Curer of White Herrings, after 25 *March*, 1722. before he remove them (except for Exportation) to make Entry, and pay 3 *s.* 4 *d.* per Barrel, &c.

II. And be it Enacted by the Authority aforesaid, That every Maker or Curer of White Herrings, in that Part of Great Britain called England, Wales, and Berwick upon Tweed, from and after the Five and twentieth day of March, One thousand seven hundred and twenty two, before he remove any White Herrings (except for Exportation) from the Office or Place where the same shall be cured, shall, from time to time, make Entry thereof at the next Salt-Office, and shall pay to his Majesty, his Heirs, and Successors, a Duty of Three Shillings and Four Pence for every Barrel, containing Thirty two Gallons, and so in Proportion for a greater or lesser Quantity: And that every Cask or Vessel, in which such White Herrings shall be packed or put up, shall have a Mark or Marks

Quantity to be marked on Casks.

on

on the Head thereof, shewing the Contents or Quantity of every such Cask or Vessel; and upon Entry and Payment of the Duty (each Cask or Vessel being marked, as aforesaid) a Permit shall be given gratis by the Salt-Officer, expressing the Quantity of White Herrings, for which the Duties shall be paid, as aforesaid, and the Marks and Numbers of such Casks or Vessels, and for what Place the same are intended, and whether to be sent by Land or Water-Carriage, on Pain of Forfeiting the White Herrings that shall be removed or carried away before Entry be made, and the Duty paid, and without the Casks or Vessels being marked, and Permit obtained, as aforesaid, and of the Casks or Vessels in which such Herrings shall be found, and also the Sum of Forty Shillings for every Cask or Vessel so removed, to be recovered from the Person or Persons who shall so remove or carry away the same; One Moiety thereof to

Upon Entry, &c. Permit to be given gratis.

Penalty on Removal before Entry, &c.

Moiety to King, Moiety to Officer seizing, &c.

the Use of His Majesty, His Heirs and Successors, and the other Moiety to the Officer or Officers, who shall seize, sue, or inform for the same, to be sued for, recovered, and levied, in such Manner, and with such Power of Mitigation, as any Fine, Penalty, or Forfeiture, may be sued for, recovered, levied, and mitigated, by any Law of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, Privilege, or Wager of Law, shall be granted or allowed, nor any more than One Imparlance; and all Officers of His Majesty's Customs, Excise, or Duties upon Salt, are hereby authorized and impowered to seize all such White Herrings, so removed or carried away before Entry, and Payment of Duty, and all other things performed, as aforesaid, and the said Casks or Vessels wherein such White Herrings shall be found.

Officer to seize White Herrings removed before Entry, &c.

III. And

III. And be it further Enacted by the Authority aforesaid, That the Proprietor or Proprietors of the Salt delivered Duty Free, for curing White Herrings for Exportation, in that Part of Great Britain called England, Wales, and Berwick upon Tweed, his or their Agent or Agents, shall, in the Account, which after the End of every Fishing Season they are to deliver in Writing into the Salt-Office, containing the Quantity of Fish exported or entred, and Shipt to be Exported, on which the Salt taken away after its Delivery into the sole Custody of the said Proprietor or Proprietors, his or their Agent or Agents, has been used or consumed, as by the former Law is directed (and under the Penalties thereby prescribed) express also the Quantity of White Herrings entred for Home Consumption, on which such Salt has been used or consumed. Proprietors of Salt Duty free, to express Quantity of White Herrings.

IV. Provided always, and it is hereby further Enacted by the Authority aforesaid, That

Duty upon White Herrings shall cease to be leſſen'd proportionably to Duties on Salt.

in caſe the Duties of Exciſe on Salt (which now amount to Three Shillings and Four Pence per Buſhel on Home-made Salt, and Six Shillings and Eight Pence per Buſhel on Foreign Salt) or any of them, ſhall ceaſe, determine, or be redeemed by Parliament, then the Rate or Duty by this Act impoſed upon White Herrings, ſhall ceaſe, or be leſſened in Proportion to the Duties on Salt that ſhall ſo ceaſe, determine, or be redeemed; any thing herein contained to the contrary notwithſtanding.

V. And whereas by an Act of Parliament made in the Fifth Year of His preſent Majeſty's Reign, intituled, An Act for Recovering the Credit of the *Britiſh* Fiſhery in Foreign Parts, and for better Securing the Duties on Salt; it is Enacted, That the Curers of Fiſh ſhall be allowed to import Foreign Salt, or take from any Salt-Works or Salt-Pits, any ſuch Quantity of Britiſh Salt, where the ſame is allowed by Law, for Curing Fiſh for Exportation, as they

ſhall

shall think proper for Curing Fish for Foreign Markets, without paying any Duty to His Majesty for the same, except the Customs payable upon the Importation thereof: And whereas the Refiners of Salt from Rock Salt, cannot have equal Benefit of the said Act with the Proprietors of other Salt, the said Refiners being obliged to pay, or give Security to pay the Duty, before the Rock Salt be removed from the Pits, and cannot draw it back, there being no Provision made in what Manner the said Duty shall be drawn back; For Remedy whereof, Be it Enacted by the Authority aforesaid, That from and after the Five and twentieth Day of March, One thousand seven hundred and twenty two, it shall and may be lawful for any Refiner of Rock Salt, to deliver, in the Presence of an Officer of the Salt-Duties, to any Curer or Curers of Fish, any such Quantity of Refined Salt, where the same is allowed by Law for Curing Fish for Exportation,

Relief given to Refiners of Rock-Salt.

portation, as they shall think proper for Curing Fish for Foreign Markets; and the Collector of the Salt-Duties shall give a Certificate under his Hand, expressing the true Quantity delivered, and to whom, and whither to be carried; and the Officer of the Place whither the same shall be carried for the Curing of Fish for Foreign Markets, shall give a Certificate of the true Quantity brought thither, and lodged in a Warehouse under the Lock and Key of the said Officer, as well as the Proprietor of the said Salt; and if it shall appear to be the full Quantity that was first delivered (making reasonable Allowance for Waste) such Certificate shall be accepted by the Collector of the Duties on Salt at the Rock Pits, towards Discharging the Security given for the Duty on the Rock Salt made use of in making the said Refined Salt; and that upon the Warehousing any such Refined Salt, as any other Salt delivered Duty free, for the Curing Fish for Foreign

Markets,

Markets, that has been brought by Sea in any Ship or Vessel whatsoever, the Master or the Mate, or the Boatswain of such Ship or Vessel, shall make Oath before the Officer of the Salt-Duties (who is hereby impowered to administer the same) that all the Salt he took in or loaded at the Place of Loading (mentioning the Quantity) is truly delivered to be lodged in a Warehouse under the Lock and Key of the Officer, and that there was no Salt added to it, or taken from it, at such Place of Loading, or since he came from it, to the best of his Knowledge and Belief, under the Penalty of Forfeiting double the Value of the Salt that shall be otherwise delivered, and Ten Shillings per Bushel; and if it shall happen that the Vessel, on which such Refined Salt, as aforesaid, is shipped, shall either perish at Sea, or be taken by Enemies, with such Salt on board her, That in such Case any Merchant or Person, Owner of the said Salt, shall, upon Proof made before the Justices

Relief for Refined Salt perished, or taken by Enemies.

of the Peace at the Quarter-Sessions held for the County, Riding, Division, or Town, wherein he doth inhabit, of the Loss of such Salt so happened, receive from the said Sessions a Certificate that such Proof was made before them; and upon Producing the said Certificate to the Collector of the Salt-Duties at the Rock Pits, such Certificate shall be accepted by such Collector, towards Discharging the Security given for the Duty on the Rock Salt made use of in making such Refined Salt.

Anno

Anno Octavo

GEORGII I. Regis.

By an Act made in the Eighth Year of His late Majesty King George *the First, intituled,* An Act to prevent the clandestine Running of Goods, and the Danger of Infection thereby; and to prevent Ships breaking their Quarentine; and to [illegible] Copper Ore, of the Production of the British Plantations, to such Regulations as other enumerated Commodities of the like Production are subject; it is *Enacted,*

How Persons Running Brandy, &c. removing from their Abode, &c. may be prosecuted.

ty, and are there called by o-ther than their true Names, to avoid their being prosecuted with Effect for such their notorious Offences; Be it therefore further Enacted by the Authority aforesaid, That if any Person or Persons shall, after the said Five and twentieth Day of March, One thousand seven hundred and twenty two, be guilty of any Offence or Offences contrary to the true Intent and Meaning of this, or any other Act of Parliament made for the preventing Clandestine Running of Brandy, or other customable or prohibited Goods, or of Receiving such Goods into his or their House, Shop, or Warehouse, Custody, or Possession, knowing the same to be so Run, such Person and Persons shall and may be prosecuted for any of the Offences or Matters aforesaid by Action, Bill, Plaint, or Information, and thereupon a Capias in the first Process, specifying the Sum of the Penalty sued for, shall and may issue; and such Person or Persons shall be obliged

liged to give sufficient Bail or Security, by natural-born Subjects, or Denizens, to the Person or Persons, to whom such Capias shall be directed, to appear in the Court out of which such Capias shall issue, at the Day of Return of such Writ, to answer such Suit and Prosecution; and shall likewise, at the time of such Appearing, give sufficient Bail or Security, by such Persons as aforesaid, in the said Court, to answer and pay all the Forfeitures and Penalties incurred for such Offence or Offences, in case he or they shall be convicted thereof, or to yield his or their Body or Bodies to Prison.

II. And whereas by Two several Acts passed in the Eighth year of the Reign of her late Majesty Queen Anne, the one intituled, An Act for Granting to Her Majesty New Duties of Excise, and upon several Imported Commodities, and for other Purposes therein mentioned; the other intituled, An Act for Continuing several Impositions, Additional Impositions and Duties upon Goods imported, to

raiſe Money by way of Loan for the Service of the Year One thouſand ſeven hundred and ten; and for taking off the Over-ſea Duty on Coals exported in *Britiſh* Bottoms; and for better preventing Frauds in Drawbacks upon Certificate Goods, and other Purpoſes therein mentioned; it is thereby reſpectively Enacted, That if any ſort of Goods whatſoever, liable to the Payment of Duties, be unſhipped with Intention to be laid on Land (Cuſtoms and other Duties not being firſt paid or ſecured) or if any Prohibited Goods whatſoever be imported into any Port of Great Britain, or in caſe any Tobacco, or other Foreign Goods, contained or ſpecified in any Certificate, whereupon any Drawback is to be made, or whereupon any Debenture is to be made forth for ſuch Drawback ſhall, when ſhipped, for Exportation, be landed again in any part of Great Britain (except as therein is excepted) the Veſſels and Boats, and all the Horſes and other Cattle, and Carriages whatſoever uſed in the Landing, Relanding, Removing,

moving, Carriage, or Conveyance of the aforesaid Goods, shall be forfeited and lost, and may be sued for, recovered, and distributed in such manner, as by the said Act is provided and directed; which Laws have not had the good Effects thereby proposed, in regard that the Keeping and Maintaining the Horses so seized, from the time of Seizure to the time of Condemnation in His Majesty's Court of Exchequer, is very chargeable, and for that the Charge of Condemning such Vessels, Boats, and Horses aforesaid, is very great, whereby Officers are discouraged from making such Seizures, and the Smugglers encouraged in their illegal Practices; Be it therefore Enacted by the Authority aforesaid, That all Seizures of Vessels or Boats of the Burthen of Fifteen Tons, or under, which shall be made after the Twenty fifth Day of March, One thousand seven hundred and twenty two, by virtue of the said Acts, or either of them, or of any other Act re-

Seizures of Vessels, &c of 15 Tons, or under, how to be proceeded upon.

ſetting to the Revenue of Cuſtoms, for carrying or conveying Uncuſtomed or Prohibited Goods from Ships inwards, or for Relanding Certificate or Debenture Goods from Ships outwards; and that all Seizures of Horſes, or other Cattle, or Carriages whatſoever, which ſhall be made after the twenty fifth Day of March, One thouſand ſeven hundred and twenty two, for being uſed in the Removing, Carriage, or Conveyance of ſuch Goods, contrary to the ſaid Act, or any of them, ſhall and may be examined into, proceeded upon, heard, adjudged, and determined by and before Two or more of his Majeſty's Juſtices of the Peace reſiding near the Place where ſuch Seizure ſhall be made, in ſuch manner, and after ſuch Summons, or Publick Notice given, as by an Act paſſed in the Sixth Year of his preſent Majeſty, intituled, An Act for preventing Frauds and Abuſes in the publick Revenues of Exciſe, Cuſtoms, Stamp-Duties, Poſt-Office, and Houſe-Money, Seizures of Brandy,

dy, Arrack, Rum, Spirits, or Strong Waters (except as is therein excepted) may be examined into, proceeded upon, heard, adjudged, and determined before Two or more of His Majesty's Justices of the Peace; and their respective Judgments shall be, and are hereby declared to be taken and adjudged to be good, valid, and effectual in the Law, and final to all Intents and Purposes whatsoever, and not liable to any Appeal, or any Writ or Writs of Certiorari; any Law, Statute, or Provision to the contrary notwithstanding.

No Certiorari.

III. And whereas Foreign Goods are frequently taken in at Sea by Boats or Coasting Vessels, who privately land the same, to the Prejudice of the Revenue, and the Encouragement of the foul Traders; For the Prevention whereof, be it further Enacted by the Authority aforesaid, That if any Goods brought or coming into any Port within the Kingdom of Great Britain, from any other Port within the said

Goods brought from one Port into another in *Great Britain*, &c. unshipped before Cocquet delivered to Customer, &c. forfeited.

Kingdom, by Coast Cocquet, Transire, Let-Pass, or Certificate, in any Ship or Vessel, shall, from and after the Twenty fifth Day of March, One thousand seven hundred and twenty two, be unshipped to be landed or put on Shore before such Cocquet, Transire, Let-Pass, or Certificate shall be delivered to the Customer, or Collector and Comptroller of the Port or Place of her Arrival, and Warrant or Sufferance made and given from such Customer, Collector, and Comptroller for the Landing or Discharging thereof, the Master, Purser, Boatswain, or other Mariner, taking Charge of such Ship or Vessel, out of which the Goods shall be landed, or put on Shore, knowing and consenting thereunto, shall forfeit the Value of the Goods so unshipped; and if any Goods of Foreign Growth, Production, or Manufacture, coming coastwise as aforesaid, shall be landed without the Presence of an Officer of the Customs, such Foreign Goods, or the Value thereof, shall be for-

Foreign Goods landed without Presence of Officer forfeited.

forfeited and lost; any Law, Custom, or Usage to the contrary notwithstanding.

Anno Undecimo

GEORGII I. Regis.

By an Act made in the Eleventh Year of His late Majesty King George *the First, intituled*, An Act for more effectual preventing Frauds and Abuses in the publick Revenues; for preventing Frauds in the Salt Duties; and for giving Relief for Salt used in the Curing of Salmon and Codfish in the Year One thousand seven hundred and nineteen, exported from that Part of *Great Britain* called *Scotland*; for enabling the Insurance Companies to plead the General Issue in Actions brought against them; and for securing the Stamp Duties upon Policies of Insurance; *it is Enacted*,

AND for the more effectual discovering and detecting the Running of any Goods, Merchan-

Merchandizes, and Commodities whatsoever, which are either prohibited to be imported, or which are liable to any Duty or Duties of Customs and Excise, and Inland Duty or Duties, or to any or either of them; Be it Enacted by the Authority aforesaid, That in case from and after the said Twenty fourth Day of June, One thousand seven hundred and twenty five, any Person or Persons whatsoever shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, such Prohibited Goods, or Run Goods, Wares, Merchandizes, or Commodities whatsoever, liable to any Duty or Duties of Customs, Excise, and Inland Duties, or to any or either of them, the Party or Parties offending therein, whether he, she, or they have or have not, or do or do not claim, or pretend to have, any Property or Interest in such Goods, Wares, Merchandizes, or Commodities so harboured, kept, or concealed, shall,

Concealing Goods liable to Duties, forfeits the Goods and treble Value.

for every such Offence, forfeit and lose all such Goods, Wares, Merchandizes, and Commodities whatsoever so harboured, kept, and concealed, and treble the Value thereof.

The Value of Goods forfeited to be taken at the best Rate.

II. And it is hereby further Enacted and Declared by the Authority aforesaid, That the single Value and Worth of such Goods, Wares, Merchandizes, and Commodities whatsoever so forfeited, shall, from time to time, be deemed and taken to be according to, and at the Rate and Rates, Price and Prices, as the best Goods, Wares, Merchandizes, and Commodities of the like Sorts, Kinds, and Denominations do or shall, at such respective time or times, bear and sell for in London.

III. And whereas notwithstanding the Act made in the Sixth Year of His Majesty's Reign, intituled, An Act for preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp-Duties, Post-Office, and House-Money, great Difficulties have frequently arisen upon the Trial

of

of divers Actions, and other Proſecutions concerning his Majeſty's Revenue, or for reſiſting or obſtructing the Officers thereof in the Execution of their Offices, by requiring ſtrict Proof of the Commiſſions, Deputations, or other Authorities of ſuch Officers: For Remedy thereof be it further Enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June, in the Year of our Lord One thouſand ſeven hundred and twenty five, if upon the Trial of any Information, Action, or Suit whatſoever, relating to his Majeſty's Cuſtoms, or Exciſe, or the Duties upon Salt, or to any other Duties whatſoever, or to any Seizure or Seizures, Penalty or Penalties, Forfeiture or Forfeitures, touching or concerning the ſaid Duties, or any of them, or the Collection thereof; or if upon the Trial of any Indictment, Action, Suit, or Proſecution whatſoever, againſt any Perſon or Perſons, for any thing done by virtue or in pur-

ſuance of any Act or Acts of Parliament relating to the ſaid Duties, or any of them, or if upon the Trial of any Information, or Indictment for aſſaulting, reſiſting, or obſtructing any Officer or Officers of the Cuſtoms, Excile, or Duties upon Salt, or other Duties due and payable to His Majeſty, in the Execution of his or their reſpective Office or Offices, or for reſcuing any Goods or Merchandizes ſeized, or to be ſeized by any ſuch Officer or Officers, any Queſtion ſhall ariſe, whether any Perſon be an Officer of His Majeſty, His Heirs, or Succeſſors, or for any of the ſaid Duties, in every of the ſaid Caſes, Proof ſhall and may be made and admitted, that ſuch Perſon was reputed to be, and had acted in, and in Fact exerciſed ſuch Office, and at the reſpective time and times, when the Matter or Matters in Controverſy upon ſuch Trial or Trials ſhall happen to have been done or committed, or omitted to have been done or performed, without producing

Proof ſhall be admitted, that he was reputed to be ſuch Officer, without producing the Commiſſion.

or

or proving the particular Commission, Deputation, or other Authority, whereby such Officer was constituted and appointed; and that in every such Case such Proof shall be deemed and taken by the Judges or Justices, before whom any such Trial shall be had, to be good and legal Evidence, unless by other Evidence the contrary shall be made to appear; any Law or Usage to the contrary hereof notwithstanding.

IV. And whereas by an Act made and passed in the Fifth Year of His present Majesty's Reign, intituled, An Act for Recovering the Credit of the *British* Fishery in Foreign Parts, and for better securing the Duties on Salt, it is (among other things) Enacted, That at the End of every Fishing Season, the Officer for the Duty on Salt shall take a particular Account of the Quantities of Foreign and British Salt respectively remaining in hand, which remaining Salt shall be immediately locked up in the joint Custody of the Officer and Proprietor or Proprietors,

Recital of the Act 5 Geo. I. relating to the *British* Fishery.

etors, his or their Agent or Agents; and the said Proprietor or Proprietors, his or their Agent or Agents, of the said Salt, using the said Salt, shall, as soon as possible, after the End of every Fishing Season, deliver an Account in Writing into the said Office for the Duty on Salt, containing the Quantity of Fish exported and entred, or shipped to be exported, on which the Salt taken away after its Delivery into the sole Custody of the said Proprietor or Proprietors, his or their Agent or Agents, has been used or consumed, together with a Certificate or Certificates by the proper Officers of the several Ports, where the said Fish were shipped for Exportation, verifying the said Account, which Certificates the said Officers are hereby directed to give gratis; which said Account, delivered into the said Office as aforesaid, shall be affirmed by the Oath of the said Proprietor or Proprietors using the said Salt as aforesaid, or his or their Agent or Agents,

who

who have used the same, and shall remain in the said Office, to the end that the Quantity of Fish cured for Exportation, and the Quantity of Salt used in curing the said Fish, may from time to time appear upon Oath, and be compared together; and in case any of the said Salt shall be delivered over to any other Persons, and used by them in Curing of Fish, the several Quantities of Salt so delivered over shall be expressed in the said Account, and each Person, to whom such Salt shall be so delivered, or his Agent, shall likewise upon Oath make another Account of the particular Quantity of such Salt used by each of them in the Curing of Fish so exported, or shipt for Exportation as aforesaid; which said Account, together with proper Certificates, as aforesaid, shall likewise be transmitted into the Office aforesaid, there to remain for the Purposes abovementioned; but if such Proprietor or Proprietors, his or their Agent or Agents, or any other Person

or

or Persons, to whom any Quantity of Salt should be by them delivered over as aforesaid, should, for the space of Six Months after the End of every respective Fishing Season, neglect or refuse to deliver such Account, attested upon Oath as aforesaid, such Proprietor or Proprietors, and such other Person or Persons as aforesaid, should for every such Offence forfeit Forty Pounds: And whereas, since the making of the said Act, several Frauds and Abuses, and many Inconveniencies have been discovered, whereby His Majesty's Revenue, arising out of the said Salt, has been very much lessened, and the certain Quantity of Salt used in the Curing of Fish, not any ways ascertained; they the said Proprietors, at their Pleasure, during the Fishing Season, convert and dispose of for their own private Advantage, but in a secret Manner, great Quantities of Salt to Persons unknown, who sell the same, without paying any Duty for the

same,

same, or giving any Account thereof, as by the said Act is required, by which means the said Trade also is undersold: Now for preventing for the future any Frauds, Imbezilments, or Misapplications of any Salt, whether British or Foreign, and for avoiding all Disputes and Controversies that may hereafter happen or arise between the Owners of Salt-Works, Proprietors of Salt for Curing of Fish, and the Officers for the Duty on Salt; Be it further Enacted by the Authority aforesaid, That from and after the Twenty fourth Day of June, One thousand seven hundred and twenty five, if any Proprietor or Proprietors of Salt, his or their Agent or Agents, shall deliver over to any Person or Persons, any Quantity of Salt, which he shall have received from the proper Officer or Officers as aforesaid, such Proprietor or Proprietors, his or their Agent or Agents, shall, by Oath or otherwise, make it appear to the Satisfaction of the

Proprietors delivering over any Salt to any Person, received from the Officer, to swear that it was used in Curing Fish.

the proper Officer or Officers, that such Salt so parted with, or delivered over to any Person or Persons as aforesaid, was by him or them used in Curing of Fish, according to the Intent and Meaning of the said Act; and in Default thereof, every Proprietor or Proprietors, his or their Agent or Agents, shall be adjudged guilty of Imbezilment and Misapplication of such Salt, and shall, for every such Offence, forfeit the Sum of Fifty Pounds Sterling.

Forfeiture 50 *l.*

Anno

Anno Duodecimo

GEORGII I. Regis.

By an Act made in the Twelfth Year of His late Majesty King George *the First, intituled,* An Act for the Improvement of His Majesty's Revenues of Customs, Excise, and Inland Duties, *it is Enacted,*

AND be it Declared and Enacted by the Authority aforesaid, That if any Foreign Goods shall be seized for Non-payment of Duties, or any other Cause of Forfeiture, and any Dispute shall arise, whether the Customs, Excise, or Inland Duties have been paid for the same, or the same have been lawfully Imported, or legally Compounded for, or Condemned, or concerning the Place from whence such Goods were brought; then, and in such

Onus probandi for Foreign Goods to lie on the Owner.

Cases, the Proof thereof shall lie on the Owner or Claimer of such Goods, and not on the Officer who shall seize or stop such Goods; any thing in an Act of Parliament made in the Sixth Year of his Majesty's Reign (intituled, An Act for preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp-Duties, Post-Office, and House-Money) to the contrary notwithstanding.

II. And whereas in pursuance of several Acts of Parliament, Informations are exhibited before the Justices of the Peace, on Seizures made by Officers of the Customs, Salt, Excise, or Inland Duties, of Goods clandestinely Run, or being Prohibited, and of Vessels, Boats, Carriages, Horses, and other Cattle, in order to their hearing and determining the same; and it being necessary, in order thereunto, that a proper Valuation be put thereon, before the same are Condemned, agreeable to the Practice now used in his Majesty's Court of Exchequer; Be it Enacted by the

the Authority aforesaid, That One or more Justice or Justices of the Peace, of the County or Place where such Seizure shall be made, shall have Power to administer an Oath to such Person or Persons, as they think proper, who shall be skilled in the Nature and Value of the Goods, Vessels, Boats, Carriages, Horses, and other Cattle, mentioned to have been seized, in the Information or Informations exhibited before any Justices of the Peace, to view the same, and to make a Return of the Species, Quantity, Quality, and Value thereof, to such Justices of the Peace in a limited time; and after the Goods, Vessels, Boats, Carriages, Horses, and other Cattle, shall be condemned by the Judgment of such Justices of the Peace, the same shall be publickly sold to the best Bidder, at such Places, and at such Times, as the said respective Commissioners shall think proper; any Law, Custom, or Usage to the contrary notwithstanding.

Justices where Seizures are made, to administer an Oath to Persons to view them, and return the Value, &c.

III. And whereas great Sums of Money are paid out of his Majesty's Duties of Customs, on account of Debentures for Tobacco, and other Foreign Goods and Merchandizes shipt for Exportation to the Isle of Man; and it being found by Experience, that the greatest part of such Tobacco, and other Foreign Commodities, are shipt for the Isle of Man, with no other Intent, than fraudulently to reland the same on the Coast of Great Britain or Ireland; by which evil Practices his Majesty's Revenues of Customs are very much lessened, and the fair Traders prejudiced and discouraged in their Trade: For Remedy whereof be it Enacted by the Authority aforesaid, That no Drawback shall be allowed for any Tobacco, or other Foreign Goods or Commodities whatsoever, exported after the Twenty fourth Day of July, in the Year of our Lord One thousand seven hundred and twenty six, from Great Britain or Ireland, to the Isle of Man;

No Drawback for Tobacco on Foreign Goods to the Isle of *Man*, after 24 *July*, 1726.

Man; any Law, Custom, or Usage to the contrary.

IV. And be it further Enacted by the Authority aforesaid, That no Tobacco, Wine, Brandy, East India, or other Goods or Commodities whatsoever, other than such as are of the Growth, Product, or Manufacture of the Isle of Man, shall be brought from the said Island, after the said Twenty fourth Day of July, into the Kingdoms of Great Britain or Ireland, or within the Limits of any Port thereto belonging, on any Pretence whatsoever; and in case any Ship, Vessel, or Boat, having on Board any such Goods brought from the said Isle of Man (except as aforesaid) shall be found within the Limits of any Port of Great Britain, or Ireland, or discovered to have been within the Limits of any Port of Great Britain, or Ireland, as aforesaid, whether Bulk has been broke, or not, having such Goods on Board as aforesaid, such Ship, Vessel, or Boat, together with the Tackle, Apparel, and Furni-

No Commodities, except of the Growth, &c. of the Isle of *Man*, to be brought into *Great Britain* or *Ireland*.

Penalty.

ture, and also all such Goods so found on Board, or the Value thereof, shall be forfeited and lost; and every Person, who shall take any such Commodities (except as aforesaid) out of any Ship, Vessel, or Boat, coming from the Isle of Man, within the Limits of any Port, as aforesaid, or carry the same on Shore, or convey the same from the Shore, when landed, contrary to the true Intent and Meaning of this Act, or be aiding or assisting therein, shall forfeit the Sum of One hundred Pounds, or suffer Six Months Imprisonment, as the Discretion of the Court, in which he shall be convicted of such Offence.

Isle of *Man* to be added to the Oath in all Debentures for Foreign Goods exported.

V. And be it Enacted by the Authority aforesaid, That from and after the said Four and twentieth Day of July, One thousand seven hundred and twenty Six, the Isle of Man shall be added to, and included in the Oath upon all Debentures for Foreign Goods exported, whereon the Exporter is to swear that such Goods

are not landed, or intended to be landed, in Great Britain or Ireland respectively, without which the Officers of the Customs shall not suffer the Debentures to pass; any Law or Custom to the contrary notwithstanding.

VI. And be it further Enacted by the Authority aforesaid, That from and after the Twenty third Day of May, One thousand seven hundred and twenty six, if any Person or Persons, that now is, or are, or shall be in Prison for Want of sufficient Bail (such Person or Persons being taken by Capias or Capias's issued out of His Majesty's Court of Exchequer, or any other His Majesty's Courts of Record at Westminster or Edinburgh) upon any Information or Informations exhibited in any of the said Courts against them, or any of them, for having been aiding, assisting, or otherwise concerned in the unshipping out of any Ship or Vessel, Ships or Vessels, Boat or Boats, with Intention to be laid on Land, any sort of Goods or

Persons in Prison, on Information relating to the Customs, Excise, or Salt, not pleading by the Space of one Term, Judgment to be entred by Default, and Execution awarded against the Body and Estate.

Merchandizes whatsoever, liable to the Payment of any Duties whatsoever, either Customs, Excise, or Salt, or any Goods or Merchandizes prohibited to be imported into this Kingdom, or for having any such Goods or Merchandizes whatsoever knowingly come to his or their Hands, or upon any Information or Informations for Nonpayment of Duties relating to the Customs, Excise, or Salt Duty; or upon any Information or Informations already exhibited, or to be exhibited, in any of the said Courts, in relation to any Fraud or Frauds about any Drawback or Certificate Goods or Merchandizes, or in relation to any other Fraud or Frauds whatsoever already committed, or to be committed, in order to diminish or lessen the Revenue of the Customs, Excise, or Salt Duty; or upon any Penal Law or Statute whatsoever relating to the said Revenues, and shall refuse or neglect to appear or plead to any such Information or Informations

mations to be delivered to such Person or Persons, or to the Gaoler, Keeper, or Turnkey of the Prison or Prisons, at the Prison or Prisons, wherein such Person or Persons shall be confined or imprisoned for any of the said Offences, by the space of one Term, Judgment shall be entred against him or them by Default; and in case Judgment shall be obtained against any such Person or Persons, by Default, Verdict, or otherwise, and such Person or Persons shall not pay the Sum recovered against him or them for any of the said Offences, Execution shall be thereupon awarded and issued, not only against the Body or Bodies of such Person or Persons, so in Prison as aforesaid, but also against all the Real and Personal Estate or Estates of such Person or Persons, though such Person or Persons continue in Prison, for such Sum or Sums of Money so to be recovered against him or them; any Law, Custom, or Usage to the contrary notwithstanding.

VII. And whereas great Quantities of Prohibited Goods, and Goods liable to the Payment of Customs, Excise, or Salt Duty, are by evil-disposed Persons fraudulently landed in this Kingdom, and Goods pretended to be shipt outwards, entitled to a Drawback or Bounty, are frequently not shipt, or, after the Shipping thereof, relanded, whereby they become liable to several Penalties; but knowing themselves subject to be prosecuted for the said Offences, and that their fraudulent Practices may in time be discovered, do frequently, before any Discovery can be made by the Officers of the Revenues, cause Informations to be entred and filed against themselves in some of the Courts at Westminster, or Edinburgh, in the Name of some Person or Persons, on his, her, or their Behalf; and if no Discovery be made of the said fraudulent Practices by the Officers of the Revenue, the said Informations are never prosecuted; but in case the

said

said Frauds are discovered by any Officer or Officers of the Revenues, who thereupon enter and file real Informations against such Offender or Offenders; then either some secret Agreement or Agreements is or are made by such Offender or Offenders with such Person or Persons, who have filed or exhibited such Informations on the Behalf of such Offender or Offenders; or else a Plea or Pleas of Priority of Suit is or are pleaded in Bar of such real Informations prosecuted by the Officers of the Revenues, whereby the said Offenders evade the several Penalties inflicted by Law, to the great Prejudice of the Crown, and also to the Discouragement of real Prosecutions: For the Prevention of such fraudulent Practices be it Enacted by the Authority aforesaid, That from and after the Twenty third Day of May, One thousand seven hundred and twenty six, it shall not be lawful for any Person or Persons whatsoever, to enter, or cause or procure to

No Information to be filed for Recovery of any Penalty by the Laws of the Customs, &c.

unless entred in the Attorney General's Name, or of some Officer.

be entred, filed, or prosecuted, any Information or Informations in any of the said Courts, against any Person or Persons for the Recovery of any Penalty or Penalties inflicted by any of the Laws of the Customs, Excise, and the Duty upon Salt, unless the same be entred, filed, and prosecuted in the Name of His Majesty's Attorney General, or in the Name or Names of some Officer or Officers of some or one of the aforesaid Revenues of Customs, Excise, or Salt Duty: And if any Information or Informations is or are entred in any other Person's Name or Names, than as is before mentioned, the same, and all Proceedings thereupon had, are hereby declared to be null and void; and the said Court or Courts, where such Information or Informations is, are, or shall be so entred, filed, or prosecuted, shall not permit or suffer any Proceeding or Proceedings to be had thereupon; and shall cause such Information

tion or Informations to be taken off the File; any Law, Custom, or Usage to the contrary notwithstanding.

LAWS

LAWS

Laws of EXCISE.

Anno Duodecimo CAROLI II. Regis.

By *an Act made in the Twelfth Year of King* Charles *the Second, intituled,* An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance; and for settling a Revenue upon His Majesty in lieu thereof, *it is Enacted,*

AND be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged, and determined

Forfeitures and Offences within this Act, how to be determined.

The Judicature constituted.

ed by such Person and Persons, and in such Manner and Form, as hereafter in and by this Act is directed and appointed; that is to say, All such Forfeitures and Offences, made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged, and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences, made and committed within all or any other the Counties, Cities, Towns, or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any Two or more of the Justices of the Peace residing near to the Place, where such Forfeitures shall be made, or Offence committed: And in case of Neglect or Refusal of such Justices of the Peace, by the space of Fourteen Days next

All Offences, &c. within the Bills of Mortality to be determined by Commissioners of Excise.

All Offences, &c. elsewhere, &c. to be determined by 2 Justices residing near the Place where, &c.

If Justices neglect or refuse 14 Days, &c.

after Complaint made, and Notice thereof given to the Offender, then the Subcommissioners, or the major part of them appointed for any such City, County, Town, or Place, shall and are hereby impowered to hear and determine the same: And if the Party find himself aggrieved by the Judgment given by the said Subcommissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowered and authorized to hear and determine the same; whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of the Peace, and Subcommissioners aforesaid respectively, are hereby authorized, and strictly enjoyned and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and, upon

Subcommissioners may hear and determine:

From whose Judgment the Party grieved may appeal to the next Quarter-Sessions.

The Method of proceeding to Judgment.

Upon Complaint or Information to summon the Defendant.

Upon Appearance, or Contempt, to examine the Fact upon Oath, &c. and to give Judgment.

upon his Appearance, or Contempt, to proceed to Examination of the Matter of Fact; and, upon due Proof made thereof, either by the voluntary Confession of the Party, or by the Oath of One or more credible Witnesses (which Oath they, or any Two or more of them, have hereby Power to administer) to give Judgment or Sentence according as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the levying of such Forfeitures, Penalties, and Fines, as by this Act is imposed for any such Offence committed upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen Days, rendring to the Party the Overplus, if any be; and, for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

To issue Warrants, to levy Forfeitures on the Goods of Offenders: If not redeemed in fourteen Days, to sell them. If not sufficient Distress, to imprison him till Satisfaction. *Note*, The first Warrant must be returned, that no sufficient Distress, before a second Warrant, issue to take the Body.

Provided nevertheless, That it shall and may be lawful

ful to and for the said respective Justices of the Peace, Commissioners for Excise, or any Two of them, or their Sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty, or Fine, as in their Discretion they shall think fit: And that every such Mitigation, and Payment thereupon accordingly made, shall be a sufficient Discharge of the said Penalties and Forfeitures to the Persons so offending, so as by such Mitigation the same be not made less than double the Value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were imployed therein, to be to them allowed by the said Justices; any thing in this Act to the contrary in any wise notwithstanding.

Power to mitigate the Forfeitures.

Mitigation not to be less than double Value of the Duty, besides Costs, &c. to be allowed by Justices, &c.

Anno

Anno Primo

Gulielmi & Mariæ.

By an Act made in the First Year of W. *and* M. *intituled,* An Act for an Additional Duty of Excise upon Beer, Ale, and other Liquors, *it is Provided,*

THAT no Information shall be brought, laid, or prosecuted against any common Brewer or Brewers, or Ale-house-keeper, for any False or Wilfentry, or Offence made or committed from and after the Four and twentieth Day of July, One thousand six hundred eighty and nine, unless the same Information or Informations be laid and entred before such Persons appointed to determine the same, within Three Months next after every Offence

Informations for Forfeitures to be laid within 3 Months after Offence committ-

fence committed; and that Notice thereof be given to such Person or Persons (against whom such Information shall be laid) in Writing, or left at their Dwelling-houses, within One Week after the laying and entring such Information, to the end a timely Provision may be had and made in defending the same; any thing in this Act, or any other Law to the contrary notwithstanding.

ted, and Notice to be left in Writing at the House of the Party within a Week after Information exhibited.

Note, This Clause extends not to Informations laid in the Court of Exchequer.

Anno

Anno Primo

Gulielmi & Mariæ.

By an Act made in the First Year of W. *and* M. *intituled,* An Act for an Additional Duty of Excise upon Beer, Ale, and other Liquors, *it is Enacted,*

AND whereas several Collectors, Surveyors, Gagers, and other Persons imployed about Collecting, Surveying, or Gaging the Duty of Excise, have been forced to pay several Sums of Money to the Commissioners of Excise, or their Registers or Clerks, under Pretence that the same is for Writing, Signing, and Sealing Instructions, or Orders for every such Officer to execute his Place, which must cause such Officer to reimburse himself upon the People by one means

means or other: For Prevention whereof, be it Enacted, That no Commissioner, or other Person imployed about the Duty of Excise, shall Demand, Take, or Receive any Sum of Money, or other Reward whatsoever from any Person, other than Their Majesties, upon Pain of forfeiting his or their Office, upon Proof thereof, by Two or more credible Witnesses, before any Two of Their Majesties Justices of the Peace, so as every such Person so offending is hereby made uncapable of executing any Office in Their Majesties Revenue of Excise for the future.

Commissioners, and others imployed about the Excise, shall take no Money or Reward but from Their Majesties.

The Penalty.

Anno

Anno Quinto

Gulielmi & Mariæ.

By an Act made in the Fifth Year of W. *and* M. *intituled*, An Act for Granting to Their Majesties several Rates and Duties upon Tonnage of Ships and Vessels, and upon Beer, Ale, and other Liquors, *&c. it is Enacted*,

AND to the end the great Duties of Excise, and the Powers given for the Collecting and Levying the same, may not be employed for the influencing of Elections of Members to serve in Parliament, which Elections, by the Constitution of this Government, ought to be Free and Uncorrupt: Be it Enacted by the Authority aforesaid, That from and after the First Day of May, in the Year of our Lord One thousand

thousand six hundred ninety four, no Collector, Supervisor, Gauger, or other Officer or Person whatsoever, concerned or employed in the Charging, Collecting, Levying, or Managing the Duties of Excise, or any Branch or Part thereof, shall by Word, Message, or Writing, or in any other manner whatsoever, endeavour to perswade any Elector to give, or dissuade any Elector from giving his Vote for the Choice of any Person to be a Knight of the Shire, Citizen, Burgess, or Baron of any County, City, Borough, or Cinque Port, to serve in Parliament; and every Officer or other Person Offending therein, shall forfeit the Sum of One hundred Pounds, one Moiety thereof to the Informer, the other Moiety to the Poor of the Parish where such Offence shall be committed, to be recovered by any Person that shall sue for the same by Action of Debt, Bill, Plaint, or Information, in any of Their Majesties Courts of Record at Westminster,

After 1st of *May*, 1694. no Officer of the Excise to endeavour to influence Elections for Members of Parliament,

on pain of forfeiting 100 *l.*

ſter, in which no Eſſoign, Pro-
tection, Privilege, or Wager
of Law, or more than one Im-
parlance ſhall be allowed; and
and to be incapacitated. every Perſon convict on any
ſuch Suit of the ſaid Offence,
ſhall thereby become diſabled,
and incapable of ever bearing
or executing any Office or Place
concerning or relating to the
Duty of Excile, or any other
Office or Place of Truſt what-
ſoever, under Their Majeſties,
Their Heirs, or Succeſſors.

Anno

Anno Sexto

GEORGII I. Regis.

By an Act made in the Sixth Year of the Reign of His late Majesty King George I. *intituled,* An Act for preventing Frauds and Abuses in the Publick Revenues of Excise, Customs, Stamp-Duties, Post-Office, and House Money, *it is Enacted,*

AND whereas the Clandestine Importation of Brandy, Arrack, Rum, Spirits, or Strong Waters, from Parts beyond the Seas into this Kingdom of Great Britain, is of late become more frequent than formerly; and His Majesty's Officers, who ought and do frequently seize such Liquors so clandestinely imported, are under great Discouragements in the Performance of their Duty therein, in the Trouble

and Expence they are forced to be at in procuring the same to be Condemned in His Majesty's Court of Exchequer, or other of His Majesty's Courts: For Remedy whereof it is hereby Provided, Enacted, and Declared by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and twenty, where any Brandy, Arrack, Rum, Spirits, or Strong Waters, British or Foreign, shall be seized as Forfeited by virtue or in pursuance of this present Act, or of any other Act or Acts of Parliament relating to His Majesty's Revenues of Customs and Excise, or either of them, by any of His Majesty's Officers of the said Revenues, or either of them, all such Seizures (except in every case where the Seizure shall be made for unlawful Importation, and the whole Quantity of the Brandy, Arrack, Rum, Spirits, or Strong Waters, at any one time for that Cause seized, doth exceed Sixty three Gallons) shall and may in

After 1 *August* 1720. how Brandy seized shall be sued for, and condemned.

in a ſummary Way may be proceed-
ed upon, heard, examined into,
and determined in the manner
herein after mentioned; that
is to ſay, In caſe ſuch Seizures
(except before excepted) ſhall
happen to be made in any
Place or Places within the
immediate Limits of the chief
Exciſe Office in London, the
ſame ſhall and may, in a ſum-
mary Way, be proceeded upon,
heard, examined into, and de-
termined by the Commiſſion-
ers of Exciſe for the time be-
ing, or the major part of them;
and in caſe ſuch Seizure (ex-
cept before excepted) ſhall hap-
pen to be made in any Place
or Places out of the ſaid im-
mediate Limits of the ſaid
Chief Exciſe Office in London,
then, and in ſuch caſe, the ſame
ſhall and may in a ſummary
Way be proceeded upon, and
examined into, heard, adjudg-
ed, and determined by and be-
fore any Two or more of his
Majeſty's Juſtices of the Peace
reſiding near to the Place where
ſuch Seizure or Seizures ſhall
be made; which ſaid Commiſ-

ſioners and Juſtices of the Peace reſpectively within their reſpective Juriſdictions, ſhall be and are hereby authorized and impowered to cauſe the reſpective Perſon or Perſons, in whoſe Cuſtody ſuch Brandy, Arrack, Rum, Spirits, or Strong Waters, ſo to be ſeized as aforeſaid, were found at the Time of the Seizure thereof, to be ſummoned to appear before them at a certain Time and Place, to be preſixed by the ſaid Commiſſioners of Exciſe and Juſtices of the Peace reſpectively, who are hereby fully authorized, impowered, and required, upon the Appearance or Default of ſuch Perſon or Perſons ſo to be ſummoned, to examine into the Cauſe of ſuch Seizure or Seizures, and thereupon to proceed to give Judgment for the Condemnation of ſuch Brandy, Arrack, Rum, Spirits, or Strong Waters ſo ſeized (except before excepted) as upon due Examination ſhall be found to be forfeited by virtue of this Act, or any other Act or Acts of

Parlia-

Parliament relating to his Majesty's Revenues of Customs or Excise, together with the Casks and other Vessels whatsoever containing the same, and to issue out their Warrants for the Sale of such Brandy, Arrack, Rum, Spirits, or Strong Waters, as shall be so by them respectively condemned, and of the Casks and other Vessels whatsoever containing the same, and such their respective Judgments shall be, and are hereby declared to be taken, and adjudged to be good, valid, and effectual in the Law, and final to all Intents and Purposes whatsoever, and not liable to any Appeal, or to be removed by any Writ or Writs of Certiorari, any Law, Statute, or Provision to the contrary thereof in any wise notwithstanding.

II. Provided always, and it is hereby further Enacted by the Authority aforesaid, That in all Cases where any such Brandy, Arrack, Rum, Spirits, or Strong Waters as aforesaid (except before excepted)

When Brandy, &c. is seized, no Claim made thereof in 20 Days, how to proceed to Judgment and Condemnation.

shall be seized as forfeited, and no Person or Persons, within Twenty Days next after such Seizure, shall appear to the Officer or Officers who made such Seizure, to claim the same; then and in such case, if such Seizure or Seizures shall happen to be made within the immediate Limits of the Chief Excise-Office in London, it shall and may be lawful for the Officer or Officers, who shall make such Seizure or Seizures, from and after the Expiration of the said Twenty Days next after such respective Seizure or Seizures, to cause Notice in Writing to be signed by His Majesty's Solicitor for the Revenue of Excise for the time being, to be affixed at the Royal Exchange, signifying the Day, and Time of the Day, that the Commissioners of the Excise for the time being, or the major part of them, will proceed to hear the Matter of such Seizure or Seizures, and to the Condemnation of the Brandy, Arrack, Rum, Spirits, or Strong Waters so seized as afore-

aforesaid, and of the Casks and other Vessels containing the same; and if such Seizure or Seizures of such Brandy, Arrack, Rum, Spirits, or Strong Waters as aforesaid (except before excepted) shall happen to be made, as aforesaid, out of the immediate Limits of the said Chief Excise-Office in London, it shall and may be lawful for the Officers, who shall make such Seizure or Seizures, from and after the Expiration of Twenty Days next after such respective Seizure or Seizures, to cause publick Notice to be given by Proclamation at the next Market-Town to the Place or Places where such respective Seizure or Seizures shall be made as aforesaid, upon the next Market-Day after the Expiration of the said Twenty Days, of the Day and Place, when and where the Justices of the Peace will proceed to hear the Matter of such Seizure or Seizures, and to the Condemnation of such Brandy, Arrack, Rum, Spirits, or Strong Waters so

so seized as aforesaid; in which said Cases it shall and may be lawful for the said Commissioners of Excise, and Justices of the Peace respectively, within their respective Jurisdictions, to proceed to examine into the Cause of such Seizure or Seizures, and to give Judgment for the Condemnation of such Brandy, Arrack, Rum, Spirits, and Strong Waters so seized, as upon due Examination shall appear to be forfeited, and of the Casks and other Vessels containing the same; which Judgments shall be good, valid, and effectual in the Law, and final to all Intents and Purposes whatsoever, as if the respective Owner or Owners of the same Brandy, Arrack, Rum, Spirits, or other Strong Waters, or the respective Person or Persons, in whose Custody the same was at the respective Time or Times of the Seizure or Seizures thereof, had been respectively summoned to attend the said Commissioners of Excise, and Justices of the Peace respectively, in the manner

manner herein before prescribed, and shall not be liable to any Appeal, or to be removed by Certiorari; any thing in this present Act contained, or any Law, Statute, or Provision to the contrary thereof in any wise notwithstanding. No Certiorari.

FINIS.

FINIS.

BRITISH
7 JN95
MUSEUM

AN INDEX TO THE Foregoing ACTS.

A

Accounts - - of the Duties on *Salt*, ſhall be made up between the 25th of *March*, and the 29th of *September* Yearly, and delivered to one of the Auditors — — p. 18

Action - - - of Debt, Bill, Plaint, or Information, may be brought in any of the Courts of Record at *Weſtminſter*, for any Penalty - p. 90

in an Action againſt an Officer, he may Plead the General Iſſue, and if a Verdict paſs for him, or Plaintiff be Nonſuited, *&c.* he ſhall have double Coſts — — p. 14, 58, 139, 192

Allowance - - after the Rate of 10 Pounds *per Cent. per Annum*, for ſix Months, on White and Imported *Salt*, on prompt Payment of the Duty — — p. 7, 8, 10, 47, 50

INDEX.

Allowance - - and 9 Months for *Rock* - - - p. 84.

time enlarged to Twelve Months for *Rock*, and Nine Months for *White-Salt* — — p. 165

on Payment of Duty within Twenty Eight Days after Security given, ſhall have the ſaid Allowances for the Remainder of the Time, for which ſuch Security ſhall be given p. 124, 16

of the Duties on *Rock-Salt*, ſhall be made out of the Duties of *White-Salt*, produced from ſuch *Rock-Salt* p. 15, 6 84.

Salt going Coaſt-wiſe periſhing by the ſinking of the Ship, or taken by Enemies, Owner may buy like Quantity, Duty free — — p. 60

Salt Shipped for Exportation, or to be carried Coaſt-wiſe, periſhing in Port, Exporter or Proprietor, on Proof, may buy the like Quantity, Duty free — — p. 138

Salt loſt at Sea by violent or ſtormy Weather, on Proof by two Witneſſes at the Quarter Seſſions, and that the Loſs was not by Leakage or Negligence, Owner may buy like Quantity, Duty free - - p. 146

llowance -- *Salt* Shipt for *Ireland*, Periſhing by the ſinking of the Ship, the Exporter, on Proof within 6 Months of the loſs of the *Salt*, ſhall have Duty repaid or Bond diſcharged — p. 150.

Salt Shipped for Curing Fiſh in the North Seas, or *Iſleland*, periſhing at Sea or taken by Enemies, on Proof at the Quarter-Seſſions, Security ſhall be diſcharged and Money repaid, Proof being made within Nine Months after the Loſs or Taking - - p. 190

Salt that has paid Duty, loſt in Port, &c. on Proof made as in 2d *Anne* p. 146. ſhall have a Certificate, and may buy the like Quantity, Duty free - - p. 254

refined *Salt* Periſhing at Sea, or taken by Enemies, on Proof at the Quarter Seſſions, ſhall have a Certificate, which ſhall be taken towards diſcharging the Security given for the Rock. — p. 267

for waſte on *Salt*, carried Coaſt-wiſe from Port to Port, of 3 Buſhels in 40 of *White-Salt*, and one and an half of *Rock* - - p. 163

INDEX.

Allowance - said Allowance to be made for *Salt* carried 20 Miles or more by Sea, or from *Yarmouth* to *Lowſtoff* or *South-wold*, tho' within the ſame Port; and ſaid Allowance to be made but once for the ſame *Salt* — p. 176

for Waſte on *Salt* carried to *Ireland*, 4 Buſhels in 40 for *White*, and 2 for *Rock-Salt* — p. 170

Appeals - - - from Commiſſioners ſhall be heard and determined by Commiſſioners of Appeals — p. 304

from the Judgment of the Juſtices, to be heard by Juſtices at next Quarter-Seſſions — p. 39, 94, 305

Arrears - - - to be paid before any *Salt* be delivered — p. 41

B.

Barrel - - - the Contents of the *Herring* Barrel to be 32 Gallons, and the *Salmon* Barrel 42 Gallons — p. 224

Beef - - - - Exported for Sale to have the ſame Allowances as from *Scotland*, which by Act of Union is 5*s.* a Barrel — p. 166

Caſk to be marked — p. 168

Forfeited, and 40*s.* a Barrel, if relanded — p. 169

Brine - - - - not to be uſed in Curing or Pickling Fiſh, Fleſh, or other Proviſions without boyling into *Salt* - - p. 105

on Forfeiture of 40 *s.* a Gallon of Brine, or Pound of *Rock-Salt* —— p. 106

if carried from the Pits for Curing Fleſh or Fiſh by any Perſon but the Proprietors, Forfeits 40*s.* - p. 226

Bulk - - - - no Salt to be Imported but in Bulk, except for Proviſion, on Forfeiture of *Salt* and double value - - p. 109

Buſhel - - - of *Rock-Salt* to contain by 10 & 11 *W.* 3 —— 75 Pounds —— —— p. 79

Reduced by 1 *A.* to 65 Pounds — — p. 109

of *Engliſh-Salt* to contain 56 Pounds —— p. 64

of *Foreign-Salt* to contain 84 Pounds —— p. 106

C.

Capias - - - may go to hold Offenders to Bail, or to Impriſon for Running Goods - - p. 269

Note, The Barons have agreed to grant no *Capias* but for treble value, on Stat. 8 *Anne* ——

Perſons in Priſon not Pleading in one Term, Judgment may be entred by Default, and Execution awarded againſt Body and Goods —— p. 295

Certiorari - - Writs of *Certiorari* not to superſede any Proceedings upon any Order made by Chief Commiſſioners or Juſtices - - - p. 14, 58, 275

Charge - - - Vide *Rock-Salt* —

Charges - - - of Management allowed out of the Duties —— p. 26, 63

Coaſtwiſe - - *Vide* Allowance —

Collectors - - detaining Money, ſhall be Diſmiſſed and charged with Intereſt at 12 *per Cent.* and lyable to treble Damages to the Party grieved —— p. 75

miſapplying Money, Diſmiſſed and render'd Incapable, and to Forfeit double the Sum miſapplyed p. 76

Colluſive - - *Vide* Seizure —

Commiſſioners of Exciſe to manage the Duties on *Salt* —— p. 8, 47

Commiſſioners for *Salt* may be appointed ſeparate from Commiſſioners of Exciſe, with ſame Powers p. 120

not capable of Acting till they have taken the Oaths p. 12

may determine Offences within the Weekly Bills of Mortality —— p. 304

muſt keep apart the Duties, and on *Wedneſday* in every Week to pay the Money into the *Exchequer*, on pain to Forfeit their Office, and be incapable of any Office —— p. 24, 25, 72, 73

always to be Commiſſioners p. 74

INDEX.

Commissioners and Officers to take no Reward for Executing their Offices, on Penalty of Forfeiting their Offices, and Incapacity —— p. 310

Comptroller - to be Appointed, and to keep distinct Accounts of all Moneys arising from the Duty, on Forfeiture of Office and render'd Incapable &c. and to Forfeit 100 l. —— p. 17, 74

always to be a Comptroller p. 74

Coste - - - - *Vide* Action.

D.

Debentures -- to be made out Gratis - - p. 56

Discompt - - *Vide* Allowance

Drawback - Drawback of the Duties paid for *Salt*, Exported to *Scotland*, Isles of *Man*, *Jersey*, or *Guernsey* - - - p. 137

Duties - - - and Clauses given by 5 *G. & M.* continued and made perpetual — p. 23

Duty on *Foreign-Salt* to be paid by the Importer - p. 46

Duties to be kept apart, and paid Weekly into the *Exchequer* —— p. 72

Duties by 10 & 11 *G. & M.* to be raised and levyed as by former Acts — — p. 89

Duty on *Red-Herrings* 1 *s.* 8 *d. per* Thousand — p. 246

Duty on *White-Herrings* 3 *s.* 4 *d. per* Barrel —— p. 260

INDEX.

E.

English - - - *Salt* not to be imported, with Exceptions — p. 128, 131, 132

Entry - - - to be made of *Salt* made or Imported — p. 9, 49

Entry to be made by every Maker or Refiner (before 24th *June* 1702) of the Number &c. of his *Salt-Pits*, and after 24th *June* 1702, to give Notice of the Pans he shall erect, on pain of Forfeiting 40 *l.* p. 97, 98

Entry being made of *Salt* to be Exported driven back into Port, may be relanded — p. 131

Entry - - - - of *Salt* from *Ireland*, or other Foreign Place, in 10 Days taken in for Provisions or curing Fish, *Salt* may be relanded - p. 132

Exportation - of *Salt*, Officer to Certify that the Duty is paid, and upon Oath made, he shall grant a Debenture to discharge the Security or repay the Duty — p. 11, 56

On Exportation of *Salt* or *Rock-Salt*, the Officers may take sufficient Security from the Merchant for the Duties, without obliging the Proprietor to be bound — p. 122

Exported

Exportation - Exported *Salt* driven back, Officers may go on Board and continue there till unladen, or proceed on the Voyage —— p. 112

if a Ship with *Salt* enter'd for Exportation or Coaſtwiſe, come into any Port, *&c.* Officers of Cuſtoms or *Salt*, may go on Board and demand a ſight of the Cocquet, and if on weighing, there be leſs *Salt* than mentioned in it, the *Salt* remaining ſhall be Forfeited —— p. 174

on Exportation of any *Rock-Salt* in kind, and *Salt* refined from *Rock*, the Duties ſhall be repaid by the Collector within 2 Days, on a Debenture and Oath made *&c.* - - p. 86

Salt enter'd for Exportation and Ship driven back into Port, may reland the *Salt* upon Payment of the Duty —— p. 131

no *Salt* or *Rock-Salt* to be Enter'd for Exportation by any Perſon not bound for the Duty, until new Security be given, and the firſt Security to be Diſcharged —— p. 144

Rock and Refined *Salt* to have no greater Allowance on prompt Payment and Exportation, than what was really paid for the Duty —— p. 172

Vide Relanded.

INDEX.

Exportation - of *Beef* and *Pork*, vide *Beef* and *Pork*.

Exportation - of Fiſh, Allowances, Præmiums or Rates to be paid on the ſeveral Species of Fiſh Exported, and how Debentures are to be made out, and paid for the ſame —— p. 214, 215, 216, 217

Officers to cut off part of the Tail, and mark the Barrel —— p. 217

If relanded, Forfeited and double the value —— p. 218

no Allowance for unmerchantable Fiſh —— p. 218

Officers may enter Warehouſes to view Fiſh Curing &c. —— p. 219

20 l. for refuſing Officer - p. 219

Fiſh loſt or ſpoiled, before Ship proceed on her Voyage, to have the Bounty p. 220

Red-Herrings or *Sprats*, conſumed by Fire, to be taken as if Exported - - p. 221

Herrings and *Salmon* may be Exported in half Barrels - - p. 225

Fiſh not fit for Exportation, may be Deſtroyed in the Preſence of an Officer, and his Certificate allowed on the Curer's Account as if Exported - p. 250

F.

Fiſh - - - - no Fiſh intitled to allowance on Exportation, ſhall be brought in or Landed, unleſs Owner or Maſter make Oath, that the *Salt* uſed in Curing them was put on Board from ſome part of *England*, and that no Drawback had been, or was intended to be had, on Forfeiture of Fiſh and double value —— p. 115

and when and where - - p. 142

Fiſh-Curers - for Exportation may Import Foreign *Salt*, or take Britiſh *Salt* from the Works, and to be weighed and Ware-houſed under Lock and Key of Officer and Proprietor; and on Oath at Fiſhing Seaſons of the Quantity by Proprietor or Agent, and that it is intended for Curing Fiſh, *Salt* to be delivered to Proprietor; and at the end of Fiſhing Seaſon, an Account to be taken of *Salt* remaining locked up, and *Salt* delivered over to others to be Accounted for, on Penalty of 40*l.* p. 202 to 207

20*s.* Forfeiture for every Buſhel of *Salt* taken out of the Cellars, and not Accounted for —— p. 208

Fiſh-Curers - 20 *s.* a Buſhel on Perſon ſelling, giving away, *&c.* p. 209

in default of Payment, Offender to be ſent to Houſe of Correction — p. 211

20 *s.* a Buſhel for Salt wanting at re-delivery — p. 211

20 *s.* a Buſhel on Foreign Salt imbezelled after Importation, and before Cellaring — p. 212

10 *s.* a Buſhel on *Britiſh* Salt imbezelled after carried from the Works, and before it's brought unto, and locked up in the Cellar — p. 213

Alteration made in the Oath preſcribed to be taken at the beginning of the Fiſhing Seaſon, by the Act 5 *G. R.* I. — p. 245, 259

After 25 *March*, 1722, to account yearly within 3 Months after the Expiration of the Year, on the Forfeiture of 10 *s.* a Buſhel for every Buſhel delivered them — p. 252

50 *l.* If Fiſh-Curer delivering Salt over to any other, do not make it appear to the Satisfaction of the Officer, that it was uſed in curing Fiſh — p. 288

Vide Red-Herrings *Vide* White-Herrings —

Foreign Salt - Duty to be paid on Entry, and before Landing, on pain to forfeit the Salt, or the Value, and 10*s.* a Buſhel — p. 61

p. 47.

Salt, not made in *England*, *Wales*, or *Berwick*, to pay as Foreign Salt — p. 57.

to be weighed and locked up, and Merchant to take out not leſs than 40 Buſhels at a time, paying or ſecuring the Duty — p. 160.

If not ſecured, liable to Forfeitures in former Acts, and if removed without Notice, Importer forfeits 10*s.* a Buſhel, and 20*l.* p. 162.

Under 40 Buſhels, to pay Duty as formely — p. 163.

If Salt locked up be diminiſhed, Importer anſwerable for it — p. 173.

Salt imported taken in for neceſſary Proviſions of the Voyage, or curing Fiſh, not entered in 10 Days forfeited, and double Value — p. 228.

INDEX.

G.

General - - - Iſſue may be pleaded by Officers ſued — p. 14, 58, 139, 191, 241

Guernſey - - - Salt, *vide Jerſey*

H.

Herrings - - - *Vide* Fiſh-Curers, *Vide* Red-Herrings, *Vide* White-Herrings

I.

Jerſey - - - Salt imported from thence, or from *Guernſey*, *Sark* or *Alderney*, liable to, ſame Duties as Foreign Salt — p. 222

Impriſonment, *Vide* Juſtices

Informations - to be filed in the Name of the Attorney-General, or ſome Officer, if in any other Name to be Void -- p. 299

to be laid in three Months before Juſtices of Peace -- p. 308

Ireland

Ireland - - - No Debenture to be granted for Salt exported to *Ireland*, till Certificate be produced of the Quantity landed there, and no Drawback for more than what is landed there --- p. 111.

No *Engliſh*, or other Salt to be brought from *Ireland*, &c. on Forfeiture of Salt, Ship and Tackle, and 20 *l.* on Perſon taking it on Shore, or carrying it from the Shore ——— p. 128

The Salt, and the Ship, and Tackle, may be ſeized within two Months after Landing, and not after -- p. 130

And if not claimed within 20 Days they ſhall be ſold ——— p. 130

Not to extend to Salt carried Coaſtwiſe —— p. 130

Salt carried to *Ireland* to be enter'd out thither —— p. 170

Allowance for Waſte, 4 Buſhels in 40 for white Salt, and 2 for Rock --- p. 170

Salt ſhipt for *Ireland*, periſhing by the ſinking of the Ship, the Exporter, on Proof, within ſix Months of the Loſs, ſhall have Duty repaid, or Bond diſcharged ——— p. 150

Iſle of Man - - No Drawback for Goods carried thither ——— p. 292

Isle of Man -- No Goods but of the Growth of the *Isle of Man*, to be brought from thence into *Great Britain* p. 293

Isle of Man, to be added to the Oath in Debentures for Goods exported — p. 294

Isleland - - - - *Vide Newfoundland*. North-Seas ——— —

Judgment -- the Act 7 & 8 *Gul.* not to prejudice any Judgment given, *&c.* ——— p. 29

Justices - - - two Justices of the Peace to adjudge the Forfeiture by 9 & 10 *Gul.* ——— p. 39

for want of Distress, to imprison the Offender —— p. 41

for want of Distress, to commit Offender to the House of Correction, there to be whipt — p. 104

no Dealer in Salt, to act as a Justice of Peace —— p. 118, 223

Two or more Justices may condemn Goods seized, and Judgment shall be final ——— p. 274, 315, 316, 320

One or more Justices may administer an Oath to Persons, to view and return the Value of Goods, *&c.* seized ——— p. 290

INDEX.

M.

Management - Charges of Management, to be paid out of the Duties ——— p. 63

Maſters - - - of Ships, carrying Salt Coaſtwiſe, to have a Warrant for landing it, and Oath made, that none hath been taken on Board, on Forfeiture of Salt, and 10 s. a Buſhel - p. 54

carrying Salt from *Scotland* to *England*, or from Port to Port, to deliver a Particular, and make Oath, &c. on penalty of double the Value, and 10 s. a Buſhel - p. 229

Mitigation - - Fines and Forfeitures may be mitigated ——— p. 8, 192, 307, 240, 262

not to be leſs than the Value of the Duty beſides Coſts ——— p. 307

N.

Newfoundland - Cod, Ling, or Hake from thence, or *Iſleland* may be imported, Oath being made that they came from thence, and to have no Allowance on Exportation ——— p. 143

North-Seas -- Cod-fish caught and cured there may be imported, but to have no Allowance on Exportation. -- p. 153

Salt may be taken on Board for the North Seas, or *Isle-land*, paying or securing the Duty —— p. 185

Cod, Ling or Hake, may be imported from thence on Oath that they came from thence, and were caught and cured there, and tendered to have part of the Tail cut off, that no Allowance be had on Exportation —— p. 186

Foul Salt to be destroyed in the Presence of an Officer —— p. 187

Salt brought back to be enter'd in 10 Days, and Duties paid, on forfeiture of Salt, and double the Value p. 188

On Officers Certificate of Payment of Duty, and making Oath, *&c.* Bond to be discharged, or Money repaid —— p. 189

If the Salt be lost at Sea, on Proof made in nine Months, the Security shall be discharged, or the Money repaid —— p. 192

Oath

INDEX.

O.

Oath ----- The Form of the Oath to be taken by all Perſons employed in the Duties on Salt — — p. 12

Office ---- to be in *London*, or within 10 Miles ——— p. 16

Officers --- to be appointed by Commiſſioners ——— — p. 8

to take the Oaths ——— — p. 13

to continue in their Offices notwithſtanding the Death or Removal of the Commiſſioners — — p. 34

to attend between Sunriſing and ſetting, on Penalty of 40*s.* for every Default ——— — p. 41

have Power to ſeize Salt — p. 50

to take an Account of Salt weighed, and to charge it p. 82

refuſing to weigh, or not attending to weigh, or after weighing refuſe to give a Permit, Owner may carry the Salt on Board — — p. 94

may enter the Works, *&c.* of every Maker, Importer, or Proprietor of Salt ——— p. 99

may ſeize Salt conveying without Permit, and carry the Offender before the next Juſtice of the Peace, *&c.* ——— p. 102

Offi-

Officers - - - may compel Ships hovering on the Coasts to come into Port, &c. — p. 107
may go on Board Ships importing or exporting Salt, and continue there to see the Salt weighed, landed or exported —— p. 117
may seize Salt from *Ireland* within 2 Months after landing, and not after — p. 130
may demand a Sight of the Coquet for Salt carried Coast-wise, and on Master's refusing to produce it may seize the Salt, and if not produced in 4 days, Salt to be forfeited —— p. 231
may go on Board any Boat, &c. lying in Port, and search for Salt, and if any found in other Vessel, than it was imported in, unless entered, and Duty paid for it, Salt or Value forfeited, and 40 *l.* obstructing Officer —— p. 233
may seize Red-Herrings for home Consumption, if removed before Entry p. 248
may seize White-Herrings for home Consumption, if removed before Entry p. 262
proof of their Acting sufficient, without proving their Commissions —— p. 282
not to influence Elections, on Penalty of 100 *l.* and Incapacity —— p. 313
Onus probandi to lye on the Owner —— p. 290

INDEX.

P.

Payment - - - of Duties on Salt to be made and ſecured before Landing or Delivery — p. 7, 10, 46, 50

Duty on Rock-Salt, to be paid or ſecured within 2 Days after the Charge made ——— p. 83

Penalties - - - no Salt to be delivered without Notice, on Forfeiture of the Salt, and 20 *l.* p. 15

Forfeiture of Office, and Incapacity to hold any Office, if Commiſſioners neglect to pay in their Money ——— p. 25

10 *l.* upon Perſons ſummoned not appearing to give Evidence ——— p. 31

5 *l.* ſelling Salt otherwiſe than by Weight, ——
10 *s.* a Buſhel buying Salt otherwiſe than by Weight p. 38, 123

Salt landed without Entry, forfeits Salt or the Value, and 10 *s.* a Buſhel —— p. 6, 46

Salt carried before Entry and Warrant obtained, forfeited, and double the Value, and 10 *s.* a Buſhel p. 51, 53

Salt, and 10 *s.* a Buſhel, taken in by Maſters of Veſſels going Coaſt-wiſe p. 55

Salt carried from the Works without Notice, forfeited, and 10 *s.* a Buſhel, by the Owner of the Works p. 59

Salt

Penalties - - - Salt brought from *Scotland*, and all imported Salt landed before Entry, forfeited, and 10*s.* a Buſhel p. 64

Engliſh Salt to be ſold at 56 Pounds, on Penalty of 5*l.* on the Seller — p. 67

and 10*s.* a Buſhel on the Buyer — p. 67, 123

5*l.* on Perſons ſelling Salt at higher Prices than ſet by Lord-Mayor, and Juſtices, to be levied by Diſtreſs, *&c.* — p. 70

Commiſſioners to forfeit their Office, and made incapable of any Office, upon miſapplication of Money, and liable to pay double the Money miſapplied — p. 73

100 *l. &c.* on Comptroller, *vide* Comptroller —

20*l.* and double the Value of the Salt on Proprietor refuſing to weigh Rock-Salt after taken out of the Pit, or conveying it from the Pit before weighed, *&c.* — p. 83

Salt ſhipped before weighed, or tender'd to be weighed, forfeited, and 10*s.* a Buſhel — p. 92

5*l.* Penalty on Officer refuſing Permit — p. 93

Penalties - - - 40 *l.* if Proprietor does not enter his Pits, *&c.* — p. 97

40 *l.* if Maker, *&c.* refuse Officers Entrance into their Works in the Day time, or in the Night in the Preſence of a Conſtable — p. 99

Salt, or Value, and 10 *s.* a Buſhel, if Foreign. If *Engliſh*, double the Value, and 10 *s.* a Buſhel forfeited by Perſon in whoſe Cuſtody it's found — p. 101

20 *l.* on Perſons obſtructing or beating Officers — p. 104

40 *s.* for every Gallon of Brine, or Pound of Rock-Salt, uſed before boyled in curing Fleſh or Fiſh, *&c.* — p. 106

Salt, and double the Value if not enter'd, and ſtaying above 20 Days without Leave — p. 108

Salt, and double the value forfeited, if imported otherwiſe than in Bulk — p. 109

40 *s.* a Buſhel for Salt refined from Rock, but within 10 Miles of the Pit, or at Places uſed before 10 *May*, 1702 — p. 110

20 *l.* on

Penalties - - - 20 *l.* on Masters refusing Officers entering, or continuing on Ships driven back with Salt exported and unlading, forfeits Salt unladen and all the Cargo of Salt —— p. 113

Fish forfeited, and double the Value, if landed without Oath —— p. 115

20 *l.* for obstructing Officer in going on Board Ships importing or exporting Salt —— p. 118

double Value for packing Pilchards by Person not Owner of Seyn or Drift-Net —— p. 125

20 *l.* and Salt, Ship and Tackle, landing Salt from *Ireland* —— p. 128

20 *l.* Forfeiture on Person carrying Salt without Permit ——

the like on Proprietor delivering it without Notice —— p. 136

Codfish, *&c.* from *Newfoundland* or *Isleland*, landed before tender'd to be punched, forfeited, and double the Value —— p. 144

From *North-Seas*, or *Isleland*, not tender'd to have part of the Tail cut off, the same Forfeiture p. 186

Beef and Pork re-landed, forfeited, and 40 *s.* a Barrel —— p. 169

alties . . . on Curers of Fiſh —— *Vide* Fiſh-Curers ——
20 *l.* reſiſting Officers in going into Fiſh-Curers Warehouſes —— p. 219
10 *s.* a Buſhel, and 20 *l.* if Foreign Salt be removed without Notice, *&c.* — p. 162
uncuſtomed and prohibited Goods unſhipt without paying Duty, forfeited, and treble Value —— p. 181
500 *l.* and Incapacity on Officer making a colluſive Seizure —— p. 198
and treble the Value on Importer or Owner —— p. 198
40 *s.* a Gallon for Brine uſed by any but Proprietors of Pans —— p. 226
Fiſh re-landed forfeited, and double the Value —— p. 218
double the Value, and 10 *s.* a Buſhel, if Maſter of Ship carrying Salt Coaſtwiſe, do not deliver a Particular of it —— p. 231
40 *l.* on Fiſh-Curers not delivering an Account —— p. 207
40 *l.* hindering Officers going on Board Veſſels lying in Port —— p. 234
100 *l.* for Foreign Salt landed before Entry, or Duty paid, or without a Warrant, *&c.* —— p. 238
double Value, and 10 *s.* a Buſhel on Maſter's reſhipping Salt from one Veſſel to another —— p. 240

Penalties - - - Red-Herrings, and 40 s. a thousand, if removed before Entry —— p. 247

White-Herrings, and 40 s. a Cask, if removed before Entry —— p. 261

double the Value of Salt, and 10 s. a Bushel, if Salt be re-landed before Duties be again paid — p. 59

Goods from one Port to another unshipped before Cocquet delivered to Customer, &c. forfeited — p. 275

any Goods of Foreign Growth landed without Presence of an Officer of the Customs forfeited, or the Value — p. 276

Person concealing Goods liable to Duties, forfeits the Goods, and treble Value —— p. 279

value of Goods forfeited, to be taken at the best Rate as sold for in *London* —— p. 280

50 *l.* if Fish-Curer delivering Salt over to any other, do not make it appear to the Satisfaction of the Officer, that it was used in curing Fish —— —— p. 288

Goods

Penalties - - - Goods on Board, or Value, Veſſel and Tackle forfeited, if coming from the *Iſle of Man*, and 100*l.* on every Perſon taking Goods out of the Veſſel, or carrying them on Shore, or conveying them from the Shore, or be aiding therein, or 6 Months Impriſonment ——— p. 293

Forfeiture and Incapacity if Commiſſioners or Officers take any Reward for executing their Office ——— p. 311

100*l.* and Incapacity on Officers intermedling in Elections ——— p. 313

Penalties how to be Recovered.

Penalties by 5 & 6 *Gul.* to be recovered, as by 12 *Car.* 2. —— —— p. 8, 48

to be recovered as by Laws of Exciſe or Action of Debt ——— ——— p. 32, 90, 119, 140, 192, 240, 262, 303

Permits - - - Officer to grant them on Penalty of 5*l.* ——— p. 93

Permit not produced at unlading Port in 4 days, the Salt forfeited —— p. 95, 96

Pilchards - - - no Person to pack Pilchards for Sale, unless he be Owner, or Part-owner of some Seyn or Drift-Net, *&c.* and that the Word Seyn or Drift-Net be marked on each Cask, and the Name of the Owner, and Number of Pilchards in each Cask, on pain to forfeit double the Value — p. 125

Pork - - - - exported, to have the same Allowances as in *Scotland* (which by Act of Union is 5 *s.* a Barrel) — p. 166

on Exportation, Officers may mark the Casks — p. 168

Price - - - - - of Salt within the Bills of Mortality to be set by Lord-Mayor, *&c.* and by the Justices at the Sessions — — p. 68

Persons selling at higher Prices, to forfeit 5 *l.* — p. 70

Prompt - - - Payment, *vide* Allowances

Provisions - - of Ship. Salt taken in *Ireland*, or other Foreign Part, for the Provisions of the Ship, may be landed, if entered in 10 Days, and the Duty paid or secured — — p. 132

INDEX.

R.

		l.	s.	d.
Rates - - - - upon Salt. *English* Salt by 5 & 6 *W.* & *M.* p. 6. *per* Gallon —		0	00	1 ½
by 9 *W.* 3. p. 45 —		0	00	3 ½
English Salt *per* Gallon —		0	00	5
Foreign Salt by 5 & 6 *W.* & *M.* p. 5. *per* Gallon —		0	00	3
by 9 & 10 *W.* p. 44 —		0	00	7
Foreign Salt *per* Gallon		0	00	10
Red-Herrings-the Curer before they are removed (except for Exportation) to make an Entry, and pay a Duty of 1 *s.* 8 *d.* *per* thousand	p. 246			
Penalty on Removal before Entry — —	p. 247			
Curer in his Account on Oath, at the end of the Season, to express the Quantity of Red-Herrings enter'd for Home Consumption —	p. 248			
the Duty to cease, or be lessened, in Proportion to the Duty on Salt —	p. 251			

Refined Salt - and Salt from Rock, chargeable with the Duty — — p. 28, 63

to have no more Allowance than what was paid for Duty — — p. 172

may be cellared and uſed in curing Fiſh for Exportation on certain Conditions, and the Duty for the Rock, &c. diſcharged p. 264

Retailer - - - not to ſhip Salt before Oath made, that the Duty is paid or ſecured, &c. p. 53

Rebonded - - *Vide* Exportation of Salt —

Relanded - - Salt after Exportation to forfeit double the Value, and 10*s.* a Buſhel — p. 59

no Salt or Fiſh put on Board to be relanded but in Preſence of an Officer, on Forfeitures by 2 *Anne* — — p. 237

Ship with Salt driven back into Port enter'd in 20 Days, may be relanded on Payment of Duty — p. 131

Reſhipping - Salt from one Veſſel into another, Maſter to be ſworn on Forfeiture of double the Value, and 10*s.* a Buſhel — p. 239

Rock-Salt - - - Allowance to be made out of the Salt refined from it, upon Conditions in the Act — — p. 62

To be weighed before removed from the Pit — p. 82

Proprietor

Rock-Salt -- Proprietor to pay the Duty in two Days after it is charged, or give Security to pay it in nine Months, on Forfeiture of double the Duty —— p. 83

upon Exportation to have Drawback on certain Conditions —— p. 86

not to be refined but within 10 Miles of the Pit, or at Places uſed before 10 *May* 1702, on Forfeiture of 40*s.* for every Buſhel —— p. 109

may be uſed in making Salt from Sea-Water at Lawn-Marſh —— p. 148

Duties to be paid in twelve Months —— p. 165

Rock and refined Salt to have no more Allowance on Exportation, than what was paid for the Duty — p. 172

Rock-Salt may be uſed at the Salt-Works at *Holy-head*, for making Salt from Sea-Water — p. 178

Officer's Return to be a Charge on Proprietors of Rock-Salt —— p. 82

INDEX.

S.

Salaries - - - - and incident Charges to be paid out of the Duties on Salt — p. 26

Salt Loſt - - - *Vide* Allowance

Seizure - - - - An Officer making a colluſive Seizure forfeits 500 *l.* &c. — p. 198

The Importer treble the Value — p. 198

Officer or Importer diſcovering his Accomplice is acquitted — p. 199

Any other Perſon diſcovering in three Months to have one half part of his Majeſty's Share — p. 199

Scales - - - - - to be provided by Collector for weighing Salt — p. 65

Scotland - - - no Salt to be brought from *Scotland* by Land, on Forfeiture of the Salt, and 20 *s.* a Buſhel, by 2 *A.* — p. 133

no Salt to be brought from *Scotland* by Land, under Forfeiture of the Salt, and Cattle, and Carriages made Uſe of, and 20 *s.* a Buſhel — p. 156

N. B. No Salt whatever to be brought from *Scotland* by Land, by Act of Union — —

Sea - - - - - Sea-Coaſts, *vide* Allowance —

INDEX.

Sea - - - - - Persons in whose Custody Salt is found near the Sea-Coasts liable to the same Forfeitures; as for carrying or landing without Permit, &c. (which by 9 *W.* 3. Sect. 2. is the Salt or the Value, and 10 *s.* a Bushel — p. 101

Security - - - in 30 *l.* by Claimers of Goods seized — p. 182

Ship Stranded-Goods saved after Salvage and Charges paid, are liable to Customs — p. 196

T.

Tuns - - - - - no Salt to be imported in Vessels under 20 Tuns, and in Bulk only — p. 109

V.

Unlading-Port: Permit to be produced at Unlading-Port, and if any Surplus, to be forfeited. — p. 95

Permit not produced in 4 Days after Seizure, Salt to be forfeited — p. 96

Value - - - - of Goods forfeited, to be taken at the best Rate as sold for in *London* — p. 280

Warrants

W

Warrants - - - to be given *gratis* for carrying Salt ——— p. 49, 66
no Salt to be carried without a Warrant ——— p. 51, 53
Salt Carriers to have as many Warrants as they please ——— — p. 66
Waſte on Salt carried Coaſtwiſe, *vide* Allowance.
carried to *Ireland*, *vide* Allowance
Weighing - - Weighers to be ſworn before a Juſtice of the Peace ——— p. 66
Salt for Exportation to be weighed when taken on Board ——— p. 91
Weight - - - all Salt, at all the Salt-works (except Rock) to be enter'd at 56 Pounds to the Buſhel ——— p. 29
Salt to be ſold by Weight, on Forfeiture of 5*l.* by the Seller, and 10*s.* by the Buyer a Buſhel —— p. 38, 123
White-Herrings - - - Curer, before he removes them (except for Exportion) to make Entry, and pay a Duty of 3*s.* 4*d.* *per* Barrel, containing 32 Gallons p. 260
Caſks to be marked —— p. 260
Penalty on removal before Entry ——— p. 261
Officers of Cuſtoms, Exciſe, and Salt may ſeize them — — p. 262

Curer

INDEX.

White-Herrings — Curer in his Account on Oath, at the End of the Fishing Season, to express the Quantity of White-Herrings enter'd for Home Consumption — p. 263

the Duty to cease or be lessened proportionably to the Duties on Salt — p. 264

Witness — Summoned not appearing to give Evidence, to forfeit 10 *l.* — p. 31

FINIS.

INDEX.

BRITISH
7 JN95
MUSEUM